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## R A T I O N E D G O O D S S C H E M E O R D I N A N C E 2 0 1 4

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*This is a consolidated version of this legislation i.e. it incorporates all amendments made since the legislation was enacted as set out in the table below. It has been produced by the SBAA as an aid to transparency and easier access to SBA law. However, it is not the official version of SBA legislation and, although every effort has been made to check the document, its accuracy cannot be guaranteed. The official version of legislation is published in the SBA Gazette.*

<b>Legislation incorporated in this Consolidation</b>	<b>Ordinance</b>	<b>Date in Force</b>
Rationed Goods Scheme Ordinance 2014	35/2014	01/12/2014
Rationed Goods Scheme (Amendment) Ordinance 2020	32/2020	01/10/2020

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## R A T I O N E D   G O O D S   S C H E M E   O R D I N A N C E   2 0 1 4

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An Ordinance to make continuing provision for the rationed goods scheme and for related purposes

BE it enacted by the Administrator of the Sovereign Base Areas of Akrotiri and Dhekelia as follows—

### **Short title**

1. This Ordinance may be cited as the Rationed Goods Scheme Ordinance 2014.

### **Commencement**

2. This Ordinance comes into force on 1 December 2014.

### **Interpretation**

3. In this Ordinance—

“entitled person” has the meaning given in section 4;

“ration card” means—

- (a) a card issued under section 6(2)(b); and
  - (b) a card issued for the purposes of the rationed goods scheme continued by section 6(1);
- “spirits” means an alcoholic beverage having a minimum alcoholic strength of 15% volume.

### **Meaning of entitled person**

- 4.—(1) Each of the following is an “entitled person” for the purposes of this Ordinance—

- (a) a member of the armed forces of the United Kingdom (or of the armed forces of another Commonwealth country to which Annex C to the Treaty of Establishment applies pursuant to paragraph 3 of section 1 of that Annex), for as long as the person is posted to or attached to or is on an official visit to any unit stationed in the island of Cyprus or is in the island in the course of transit on an official movement order;
- (b) a member of the civilian component in relation to the armed forces referred to in paragraph (a) or to an authorised service organisation and any other United Kingdom personnel, for as long as the person is employed or engaged in duties as such in the Island of Cyprus;
- (c) a person accepted by the Secretary of State as a dependent of an entitled person referred to in paragraph (a) or (b).

- (2) In this section—

- (a) “civilian component” has the meaning given in paragraph 1(b) of section 1 of Annex C to the Treaty of Establishment;
- (b) “dependent” has the meaning given in paragraph 1(i) of Part 1 of Annex B to the Treaty;
- (c) “United Kingdom personnel” has the meaning given in paragraph 1(d) of Part 1 of Annex B to the Treaty.

### **Ordinance to be treated as customs legislation**

**5.—**(1) This Ordinance must be treated as “customs legislation” for the purposes of the Customs Ordinance 2015.(a)

(2) This Fiscal Officer has the same power to compound proceedings for an offender under this Ordinance as for an offence under the Customs Ordinance 2005.

### **Rationed goods scheme**

**6.—**(1) There is to continue to be a scheme, known as the rationed goods scheme, to enable entitled persons to acquire tobacco products and spirits (“rationed goods”) without payment of duty or tax.

(2) Fiscal Officer is to have charge of the rationed goods scheme and may—

- (a) give directions about the operation of the scheme;
- (b) issue cards for the purpose of the scheme;
- (c) authorise outlets (“authorised outlets”) at which persons may acquire rationed goods under the scheme.

(3) Directions under subsection (2)(a), without limiting that paragraph, may provide for—

- (a) the class or classes of entitled person who may acquire rationed goods under the scheme;
- (b) the quantity of rationed goods that a person may acquire under the scheme in a specified period of time;
- (c) the physical presence of the person acquiring rationed goods under the scheme;
- (d) the production of 1 or more of a ration card, a card issued by another person and any other means of identification, before rationed goods are acquired under the scheme;
- (e) records to be kept or made when rationed goods are acquired under the scheme;
- (f) the withdrawal of a person’s entitlement to acquire rationed goods under the scheme.

(4) Directions under subsection (2)(a) may be published in any manner that the Fiscal Officer thinks appropriate.

(5) Authorised outlets must comply with directions under subsection (2)(a).

### **Restrictions on use, etc. of rationed goods**

**7.—**(1) A person must not—

- (a) buy tobacco products or spirits that were acquired under the rationed goods scheme (“rationed goods”);
- (b) sell rationed goods;
- (c) send rationed goods by post; or
- (d) without the written permission of the Fiscal Officer, export rationed goods in unaccompanied baggage,

if the person knows or believes that the goods were acquired under the rationed goods scheme.

(2) A person who contravenes subsection (1) commits an offence and is liable on conviction to a term of imprisonment not exceeding 6 months or a fine not exceeding €6,000, or to both.

### **Misuse of ration card, etc: offence**

**8.—**(1) A person commits an offence if the person—

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(a) Ordinance 16/2005, amended by Ordinances 5/2010, 22/2012, 30/2012 and 33/2013

- (a) uses, or attempts to use, a false ration card to acquire tobacco products or spirits (“rationed goods”) under the rationed goods scheme;
- (b) alters a ration card without the authority of the Fiscal Officer;
- (c) uses, or attempts to use, a ration card altered without the authority of the Fiscal Officer to acquire rationed goods under the scheme;
- (d) uses, or attempts to use, the ration card issued to another person to acquire rationed goods under the scheme;
- (e) impersonates, or attempts to impersonate, another person to acquire rationed goods under the scheme; or
- (f) acquires, or assists another person to acquire, rationed goods knowing or believing that the acquisition contravenes a direction under section 6(2)(a).

(2) A person convicted of an offence under subsection (1) is liable to imprisonment for a term not exceeding 6 months or a fine not exceeding €6,000, or to both.

### **Limit on export of duty-free tobacco products or spirits**

**9.**—(1) A person who is aged 18 or above leaving the Areas through a customs airport or a customs port may export at any one time—

- (a) up to ~~800~~ 200 (a) units of relevant tobacco products; and
- (b) up to ~~4 litres~~ 1 litre (b) of relevant spirits.

(2) For the purposes of this section, tobacco products and spirits are “relevant” if they are acquired (whether or not by the person exporting them)—

- (a) under the rationed goods scheme;
- (b) in the areas of the Republic not under the effective control of the government of the Republic; or
- (c) otherwise on the Island of Cyprus without payment (either in the Areas or the Republic) of duty or tax.

(3) For the purpose of calculating units under subsection (1)—

- (a) 1 cigarette is 1 unit;
- (b) 1 cigarillo is 2 units;
- (c) 1 cigar is 4 units;
- (d) 1 gramme of hand-rolling tobacco is 0.8 unit.

(4) For the purpose of this section—

- (a) “customs airport” has the meaning given in section 2(1) of the Customs Ordinance 2005(c);
- (b) “customs port” has the meaning given in section 2(1) of the Customs Ordinance 2005(d).

(5) A person who exports or attempts to export relevant tobacco products or relevant spirits in excess of the amounts specified in subsection (1) commits an offence and is liable on conviction to imprisonment for a term not exceeding 6 months or a fine not exceeding €6,000, or to both.

(6) (For the avoidance of doubt, relevant tobacco products and relevant spirits moving directly to the territory of the Republic under the effective control of the government of the Republic are not being exported.)

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(a) Amended by Ordinance 32/2020 – came into force on 01 October 2020

(b) Amended by Ordinance 32/2020 – came into force on 01 October 2020

(c) See the Customs (Designation of Customs Ports and Airports) Order 2009 (Public Instrument 17/2009)

(d) See the Customs (Designation of Customs Ports and Airports) Order 2009 (Public Instrument 17/2009)

### **EXPLANATORY NOTE – Ordinance 35/2014**

*(This note is not part of the Ordinance but should be read in conjunction with the Ordinance)*

Section 9 makes it an offence for a person leaving the Sovereign Base Areas through a customs airport or a customs port (as defined) to export duty-free tobacco products and spirits in excess of the following limits:

<b>Tobacco products</b>	800 cigarettes; or 400 cigarillos; or 200 cigars; or 1 kg of hand-rolling tobacco
<b>Spirits</b>	4 litres

### **EXPLANATORY NOTE – Ordinance 32/2020**

*(This note is not part of the Ordinance but should be read in conjunction with the Ordinance)*

Section 3 ensures that a person exporting relevant goods from the Areas via a customs airport or port in the Areas is subject to the same customs limits as would apply to a person importing similar items into the United Kingdom from any other customs territory. It amends section 9 of the Rationed Good Scheme Ordinance 2014 so that it is an offence for a person leaving the Sovereign Base Areas through a customs airport or a customs port (as defined) to export duty-free tobacco products and spirits in excess of the following limits:

**10.**

Tobacco products	200 cigarettes; or 100 cigarillos; or 50 cigars; or, 250g of hand-rolling tobacco.
Spirits	1 litre