



SUPPLEMENT No. 2
TO
THE SOVEREIGN BASE AREAS GAZETTE
No. 453 of 29th October, 1976.
LEGISLATION

ORDINANCE 8 OF 1976.

AN ORDINANCE

TO AMEND THE LANDS AND SURVEYS
(FEES AND CHARGES) ORDINANCE.

R. D. AUSTEN-SMITH

25th October, 1976.

ADMINISTRATOR

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

1. This Ordinance may be cited as the Lands and Surveys (Fees and Charges) (Amendment) Ordinance, 1976 and shall be read as one with the Lands and Surveys (Fees and Charges) Ordinance, 1971 as amended by the Lands and Surveys (Fees and Charges) Ordinance, 1973 (hereinafter referred to as “the principal Ordinance”).

Short title.

Ordinances
8/1971, 12/1973.

2. Section 4 of the principal Ordinance is hereby amended as follows:—

Section 4
of the principal
Ordinance
amended.

(a) by deleting the words “one hundred and fifty mils” appearing in the fourth line of paragraph (a) of subsection (2) thereof and substituting therefor the words “two hundred and fifty mils”; and

(b) by deleting the words “one hundred and fifty mils” appearing in the third line of paragraph (b) thereof and substituting therefor the words “two hundred and fifty mils”.

3. The principal Ordinance is hereby amended by repealing section 7 thereof and substituting therefor the following new section:—

Section 7
of the principal
Ordinance
repealed
and replaced.

"Registration of title in certain cases free of charge.

7. No fee shall be levied or taken under the provisions of paragraph 3 of the Schedule upon the registration of a title to immovable property—

- (a) acquired by the lawful heir of a deceased person, whether by intestate succession or by will ;
- (b) formerly compulsorily acquired and subsequently returned by the acquiring authority to the previous owner of such immovable property ; and
- (c) acquired by a charitable institution or public utility corporation".

New Sections 8 and 9 added to the principal Ordinance.

4. The principal Ordinance is hereby amended by inserting immediately after Section 7 thereof the following new sections, to be numbered 8 and 9 respectively :—

"Removal of doubts.

8. For the removal of doubt, it is hereby stated that where any immovable property is transferred—

- (a) by any partner in a general or limited partnership, the appropriate fees shall be levied and taken on the undivided share of the immovable property of which such partner substantially disposes ;
- (b) by a general or limited partnership to any partner thereof, the appropriate fees shall be levied and taken on the undivided share of the immovable property which such partner is substantially acquiring ;
- (c) by a shareholder to a company whether under formation or already registered and, in either case, whether in consideration of its shares or not, the appropriate fees shall be levied and taken without taking into consideration that the transferor is one of the shareholders of the company ;
- (d) by or on behalf of any company, whether upon its dissolution or liquidation or not, to any of its shareholders, the appropriate fees shall be levied and taken without taking into consideration that the transferee is one of the shareholders of the company ;
- (e) by any company to another company succeeding such company, the appropriate fees shall be levied and taken without taking into consideration that the transferee company is the successor of the transferor company, either wholly or otherwise ;
- (f) by the owner of any immovable property to a trustee to enable the latter to possess such immovable property for the benefit

of an appointed beneficiary, the appropriate fees shall be levied and taken, taking into consideration the first beneficiary for whom the benefit in the trust operates without regard to any other beneficiary who may benefit at a subsequent stage. The provisions of this paragraph shall also apply, *mutadis mutandis*, to the registration of a trust deed without transfer of the title to the immovable property.

Levy and occasional refund of fees and charges in certain cases.

9.—(1) Where any immovable property is transferred by a general or limited partnership to a company succeeding such partnership the appropriate fees shall be levied and taken without taking into consideration that the transferee is succeeding the transferor either wholly or otherwise :

Provided that where the only shareholders of the transferee company are the partners in the transferor general or limited partnership and proof is produced at any time to the satisfaction of the Chief Officer that, within a period of five years from the date of declaration of transfer, or where the dissolution or liquidation of the company occurs within the aforementioned period, as the case may be, no person other than the shareholders of the company and their close relations has acquired any share in the company other than by cause of death within the aforementioned period of declaration of sale, the Chief Officer shall refund to the company the fees and charges levied and taken, reduced by an amount equal to 4 per centum of the value of the immovable property as at the date of declaration of transfer.

(2) Where any immovable property is transferred to a company of which the only shareholders are the transferor and his close relations and proof is produced at any time to the satisfaction of the Chief Officer that, within a period of five years from the date of declaration of transfer or where the dissolution or liquidation of the company occurs within the aforementioned period, as the case may be, no person other than the transferor and his close relations has acquired any share in the company other than by cause of death, the Chief Officer shall refund to the company the amount of fees and charges levied and taken, reduced by an amount equal to 4 per centum of the value of the immovable property as at the date of declaration of transfer.

(3) For the purposes of subsections (1) and (2) of this section of this Ordinance close relations in respect of a person means husband or wife and their relations, including third degree relationship.

5. The Schedule to the principal Ordinance is hereby amended—

- (a) by inserting immediately after sub-paragraph (b) of paragraph (3) thereof the following new sub-paragraph, to be lettered (ba) :

“(ba) such fees as would have been levied and taken under items (ii), (iii) or (v) of sub-paragraph (b) of this paragraph, as the case may be, on a trustee to enable him to possess immovable property for the benefit of a beneficiary as if it had been a declaration of gift by the transferor to the beneficiary for whose benefit the trust operates:

Provided that where such transfer to the trustee is made by another trustee of the same trust or by a person who is in possession of immovable property in the same trust under a trust deed registered in the Area Office, an amount of £5 only shall be levied and taken instead of the said fees.”;

- (b) by inserting immediately after sub-paragraph (d) of paragraph (3) thereof the following new sub-paragraphs, to be lettered (da), (db) and (dc) —

“(da) by a succession by will, the fee shall be calculated on the market value as assessed by the Chief Officer 5 per centum :

Provided that the market value assessed by the Chief Officer shall be communicated to the beneficiary, who shall have the right to appeal, *mutadis mutandis*, in the same manner as if it had been an appeal lodged under section 80 of the Immovable Property (Tenure, Registration and Valuation) Ordinance ;

(db) by a grant of Crown property—

(i) for a consideration, the fee shall be calculated on the amount of such consideration 5 per centum ;

(ii) without a consideration such fees as would have been levied and taken under sub-paragraph (v) of sub-paragraph (b) as if it had been a declaration of gift to the person to whom the immovable property is granted ;

(dc) by transfer by or on behalf of any company (the shareholders in which are spouses or their children) to a spouse or his children, the fee shall be calculated on the value of the immovable property—

- (i) Where the transfer is made to the spouse 4 per centum ;
 - (ii) Where the transfer is made to the child 2 per centum.”;
- (c) by deleting paragraph 8 thereof and substituting therefor the following new paragraph :—

“8. Record of rights, easements, etc—

- (a) for recording the grant or existence of any right, privilege, liberty, easement or other advantage in the land register and in the certificate or certificates of registration for each of the properties involved ... 100 mils;
 - (b) plus in the event of a grant or compulsory acquisition of anything referred to in sub-paragraph (a)—
 - (i) if it is made without a consideration such fees as would have been levied and taken under items (ii), (iii) or (v) of sub-paragraph (b) of paragraph 3 of this Schedule, as the case may be, as if it had been a declaration of gift by the grantor ;
 - (ii) if it is made for a consideration or is compulsorily acquired, such fees as would have been levied and taken, *mutadis mutandis*, under items (ii) or (iv) of sub-paragraph (b) of paragraph 3 of this Schedule, as the case may be, as if it had been a declaration of sale of what was granted or compulsorily acquired.”;
- (d) by inserting immediately after paragraph 8 thereof the following new paragraph to be numbered 8A :—

“8A. Registration of a trust deed without transfer of title to the immovable property—

such fees as would have been levied and taken under items (ii), (iii) or (v) of sub-paragraph (b) of paragraph 3 of this Schedule, as the case may be, as if it had been a declaration of gift by the transferor to the beneficiary for whose benefit the trust operates.”.

W. A. MORGAN

Acting Chief Officer.

25th October, 1976.

(118/2/1)
