



SUPPLEMENT No. 2
T O
THE SOVEREIGN BASE AREAS GAZETTE
No. 592 of 27th May, 1981.
L E G I S L A T I O N

ORDINANCE 5 OF 1981.

AN ORDINANCE

TO AMEND THE IMMOVABLE PROPERTY (TAXATION)
ORDINANCE, 1980.

R. L. DAVIS,
ADMINISTRATOR

21st May, 1981.

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 Immovable Property (Taxation) (Amendment) Ordinance, 1981 and shall be read as one with the Immovable Property (Taxation) Ordinance, 1980 (hereinafter referred to as "the principal Ordinance"). Short title.
Ordinance
17 of 1980.
2. Section 3 of the principal Ordinance is hereby amended as follows:— Section 3 of
the principal
Ordinance
amended.
- (a) by deleting the figure "£ 37.500 mils," appearing in the third line of subsection (2) thereof and substituting therefor the figure "£ 52.500 mils,"; and
- (b) by deleting the figure "£ 37.500 mils," appearing in the fifth line of subsection (2) thereof and substituting therefor the figure "£ 52.500 mils".
3. Section 15 of the principal Ordinance is hereby amended by inserting immediately after subsection (3) thereof the following five new subsections to be numbered (4), (5), (6), (7) and (8) respectively:— Section 15 of
the principal
Ordinance
amended.
- "(4) Notwithstanding the provisions of subsections (1), (2) and (3) of this Section, the Fiscal Officer may, where in his judgment the owner of any immovable property

liable to the payment of a tax is not in a position to do so as provided in this Section, suspend payment of such tax for such period as he may deem fit in the circumstances, subject to the provisions of Section 17 of this Ordinance.

- (5) Any tax suspended under subsection (4) of this Section shall be treated as a charge on the immovable property and shall have priority over any other charges, whether these were created before or after the date on which the suspended tax became payable and no transfer of property shall be registered or mortgaged unless the tax so suspended has been paid as provided in this Ordinance :

Provided that without prejudice to the provisions of this Section declarations in respect of transfers of property may be lodged in any Area Office if they relate to —

- (a) gifts or sales by parent to child ;
 - (b) gifts by relation to relation, including third degree relationship, other than by parent to child ;
 - (c) exchanges between relations including third degree relationship ;
 - (d) transfers by or on behalf of any company whose shareholders are spouses or their children to the spouse or child of such shareholder or to their relation including third degree relationship.
- (6) The suspension of payment under the said subsection (4) shall not apply whenever any person mentioned in paragraphs (a) to (d) of the proviso to subsection (5) of this Section in whose name a transfer of property has been made is in the opinion of the Fiscal Officer in a position to pay the tax suspended.
- (7) Notwithstanding the provisions of subsection (5) of this Section, the owner of any immovable property liable to a charge may transfer such property by means of a declaration of sale and the lodgment of the whole sale price at the appropriate Area Office as long as the declared sale price satisfies the Fiscal Officer that it is not lower than the suspended tax including any interest accruing under the provisions of Section 17 of this Ordinance or the said owner is the registered owner of other immovable property of a value in excess of the suspended tax plus interest.
- (8) Any person aggrieved by a decision of the Fiscal Officer made under the provisions of this Section may within fifteen days of the date on which such decision was communicated to him apply to the Judge's Court to have such decision revised in such manner as the Court may deem fit in the circumstances.

4. Section 17 of the principal Ordinance is hereby amended by adding at the end thereof the following proviso :

Section 17 of the principal Ordinance amended.

“Provided that with regard to the tax for the year 1980 this Section shall apply only if the tax has not been paid until the date it becomes due in accordance with Section 25A of this Ordinance”.

5. Section 18 of the principal Ordinance is hereby amended as follows :—

Section 18 of the principal Ordinance amended.

- (a) by deleting subparagraph (d) (ii) thereof ;
- (b) by deleting the full stop at the end of subparagraph (d) (v) thereof and substituting therefor a semi colon ; and
- (c) by adding the following new paragraphs immediately after paragraph (d) to be lettered (e) and (f) respectively :—

“(e) any premises used exclusively for the basic objects of any charitable institution of a public nature which is mainly supported by donations or voluntary contributions if such premises are also owned by the said institution ;

(f) any agricultural land (exclusive of any buildings or structures standing on it) belonging to a private individual who is primarily engaged in farming or animal husbandry and is resident within the area in which such land lies if such land is exclusively used by its owner for farming or animal husbandry purposes.”.

6. The principal Ordinance is hereby amended by adding immediately after Section 25 thereof the following new Section to be numbered 25A :—

New Section 25A added to the principal Ordinance.

“Date on which the tax is due for 1980.

25A. Notwithstanding anything contained in this Ordinance the tax for the year 1980 shall become payable on or before 31st May 1981.”.

21st May, 1981.

(118/6)

M. D. TIDY,
Chief Officer.

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