



**SUPPLEMENT No. 2**  
**TO**  
**THE SOVEREIGN BASE AREAS GAZETTE**  
**No. 854 of 10th July, 1989.**  
**LEGISLATION**

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ORDINANCE 10 OF 1989.

**AN ORDINANCE**

TO PROVIDE FOR THE IMPOSITION OF DUTIES  
OF CUSTOMS AND EXCISE.

J.P.W. FRIEBERGER  
ADMINISTRATOR

*3rd July, 1989.*

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

**PART I**  
**INTRODUCTORY.**

1. This Ordinance may be cited as the Customs and Excise Duties Ordinance, 1989. Short title.

2.—(1) In this Ordinance, unless the context otherwise requires: Interpretation.

“clearance” means the presentation of an entry with the documents prescribed by any Customs Ordinances in force for the time being, the payment of any Customs and Excise duties due thereon, and their removal from Customs control ;

“Customs Ordinances” include this Ordinance, the Customs and Excise Ordinance, 1969, as well as all Ordinances and Public Instruments relating to Customs and Excise in force in the Areas ;

Ordinances  
12/69, 9/71,  
2/75, 4/77, 8/77  
and 20/87.

“European Economic Community” and “Countries of the European Economic Community” mean those countries and territories of the European Economic Community specified in the First Schedule ; First Schedule.

“import” with its grammatical variations and cognate expressions means the bringing of goods into the Areas by sea or air from a place outside the Island of Cyprus or into

the Areas from the Republic where such goods have been brought into the Republic by sea or air from a place outside the Island of Cyprus ;

“Republican Law” means any Republican Law equivalent to and dealing with the same matters or things as this Ordinance or any Public Instrument made under the provisions of any such Republican Law.

Ordinances  
12/69, 9/71,  
2/75, 4/77, 8/77  
and 20/87.

(2) Any word or expression used in this Ordinance and defined in the Customs and Excise Ordinance, 1969, unless the context otherwise requires, shall bear in this Ordinance the meaning assigned to it by the Customs and Excise Ordinance, 1969.

## PART II

### CUSTOMS DUTIES.

Customs duties.  
Second Schedule.

3.—(1) Unless otherwise provided in this or any other Ordinance there shall be charged, levied, collected and paid for the general benefit of the Administration, upon all goods specified in the Second Schedule —

- (a) which, after importation into the Areas are cleared for lawful home use within the Areas or the Republic ;
- (b) which being included in the report of any vessel or aircraft are not produced to the officer, as in Section 30 in the Customs and Excise Ordinance, 1969, provided,

Ordinances  
12/69, 9/71,  
2/75, 4/77, 8/77  
and 20/87.

the several duties (hereinafter referred to as “Customs duties”) appearing in the said Schedule and set opposite each item, respectively, in the column of the same Schedule which, under Section 4 or 5, is applicable to such goods :

Provided that no duty shall be paid on gifts received through the Parcel Post if the duty payable is less than fifty cents per parcel.

(2) The Administrator may, with a view to affording protection to goods produced in the Areas or the Republic, by Order published in the Gazette, if it appears to him expedient in the public interest to do so direct that on the importation into the Areas of goods of any description there shall be charged under this Section in the case of goods liable to duty *ad valorem*, such rate of duty not exceeding by more than five per centum *ad valorem* the rate in force at the time and in the case of goods liable to duty at a specific rate by more than five per centum of that rate as may be specified in the Order.

(3) Notwithstanding the provisions of this Section, no duty shall be paid on goods which are brought into the Areas from the Republic, if a similar amount of duty has already been paid to the appropriate authorities of the Republic under the provisions of the Republican Law.

Preferential  
Tariff.  
Second Schedule.

4.—(1) (a) The rates of Customs duties set forth in the column headed “European Economic Community Rate of Duty” of the Second Schedule shall apply to dutiable goods, which are shown to the satisfaction of the Fiscal Officer by means

of a certificate of origin properly completed in the approved form to have been consigned to the Areas or the Republic from and grown, produced or manufactured in the European Economic Community :

Provided that goods shall be deemed to have been grown, produced or manufactured in the European Economic Community if they satisfy the rules of consignment and origin specified in the Protocol concerning the definition of the concept of "originating products" and methods of administrative co-operation which constitutes an annex to the additional Protocol to the Agreement establishing an Association between the Republic of Cyprus and the European Economic Community signed at Brussels on the 15th September, 1977.

- (b) For the purposes of this subsection "Association Agreement" means the Association of the Republic of Cyprus with the European Economic Community signed at Brussels on the 19th December, 1972.

(2) No claim for the payment of Customs duties at preferential rates shall be allowed unless made by the importer or owner of the goods on the entry at the time of clearance :

Provided that whenever such claim is not substantiated at the time of the presentation of the entry by the approved certificate of origin, duty is paid at the general rates as provided for under Section 5 of the Ordinance being adjusted accordingly on production of the certificate of origin within a period not exceeding six months from the presentation of the entry.

- (3) (a) In the case of goods (except manufactured tobacco) imported through the Post or in luggage accompanied by passengers from any country of the First Schedule, the Fiscal Officer may, if satisfied that they have been grown, produced or manufactured in such country as provided in subsection (1) of this Section of the Ordinance, apply the preferential rates of duty applicable in each case without the production of a certificate if satisfied further that—

(i) the goods are not for sale ; and

(ii) each consignment of goods shall not exceed £25 in value for each consignee or in the case of passengers' luggage the value of the goods shall not exceed £75 for each passenger.

- (b) in exceptional cases where the production of a certificate of origin is in the opinion of the Fiscal Officer exceedingly difficult, the Fiscal Officer may prescribe any other means he deems satisfactory for the determination of the origin of the goods.

5. The rates of Customs duties set forth in the column headed "General Rate of Duty" of the Second Schedule shall apply to all dutiable goods not entitled to admission under the Preferential Tariff.

General Tariff.  
Second Schedule.

Customs arrangements relating to the Armed Forces etc.

6.—(1) Notwithstanding anything in this Ordinance contained, the assessment, levying, payment and collection of customs duties in respect of goods of the Forces of the United Kingdom, United Kingdom Authorities, Authorised Service Organisations, members of a Force or civilian component or person described in paragraph 3 of Section 9 of Part II of Annex B of the Treaty of Establishment and their dependents in each case shall be subject to the relative provisions of the said Treaty and Customs duties shall be assessed, levied, paid and collected subject to such provisions.

(2) Notwithstanding anything in this Ordinance contained, any used goods, used materials, or used equipment imported and subsequently sold in the Areas by any United Kingdom Authorities as defined in Annex B, Part I, of the Treaty of Establishment shall, notwithstanding such goods, if cleared by any person other than such authority, would have been charged with a higher or lower rate of Customs duty, or have been exempted from duty, be charged with Customs *ad valorem* at twenty per centum on the value of used goods, materials or equipment, at the time of their disposal.

(3) For the purposes of this Section —

- (a) "Treaty of Establishment" means the Treaty concerning the Establishment of the Republic of Cyprus signed at Nicosia on the 16th August 1960, and includes the Exchange of Notes regarding Customs duties signed at Nicosia on the same date ;
- (b) any word expression used in subsection (1) of this Section shall bear the meaning assigned to it in the Treaty of Establishment.

### PART III

#### EXCISE DUTIES.

Excise duties.  
Third Schedule.

7.—(1) Except where otherwise provided in the Third Schedule and subject to the provisions of any Customs Ordinances in force for the time being, there shall be charged, levied, collected and paid for the general benefit of the Administration, excise duties upon all imported goods specified in the said Third Schedule and upon all goods specified, which being goods manufactured or produced in the Areas, are cleared for home use or otherwise become liable to excise duty ; the several rates of excise duties (hereinafter referred to as "excise duties") appearing in the said Schedule and set opposite each item therein, shall be applicable to such goods :

Provided that for the purposes of the present Section the time of clearance is :—

- (a) in the case of locally produced spirits the time of delivery from the Vine Products Commission of the Republic or the issue by a distiller as provided in the Republican law ; and
- (b) in the case of any other goods except where otherwise provided in this or any other Ordinance, the time of delivery from the factory or place of production or manufacture.

Supplement No. 3  
to the  
Republican  
Gazette No. 639  
of 7.3.1968.

(2) Whenever in accordance with the provisions of the present Section excise duty is charged *ad valorem*, the dutiable value :--

- (a) in the case of imported goods is the dutiable value as provided for by Section 159 of the Customs and Excise Ordinance, 1969 ;
- (b) in the case of locally produced or manufactured goods is the normal sale price for goods delivered from the factory or place of production :

Ordinances  
12/69, 9/71,  
2/75, 4/77, 8/77  
and 20/87.

Provided that for the purposes of definition of the normal sale price, the provisions of the First Schedule to the Customs and Excise Ordinance, 1969 are, *mutatis mutandis*, applicable.

Ordinances  
12/69, 9/71,  
2/75, 4/77, 8/77  
and 20/87.

(3) Except where otherwise provided in the present or any other Ordinance, the delivery or transport from a factory or place of production or manufacture of any goods subject to excise duty is prohibited, except after the lodgement of an entry in such form and manner and containing such particulars as the Fiscal Officer may direct and for the purposes of subsection (2) of Section 24 of the Customs and Excise Ordinance, 1969.

Ordinances  
12/69, 9/71,  
2/75, 4/77, 8/77  
and 20/87.

Any person who contravenes or fails to comply with any provisions of the present subsection shall be guilty of an offence and be liable to a fine not exceeding five hundred pounds or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding two years, or both and any goods in respect of which the offence was committed are liable to forfeiture.

8.—(1) Notwithstanding anything in this Ordinance contained, where under Section 6 or any other provisions of this Ordinance or under any other Ordinance, persons, bodies, authorities and organisations entitled to the delivery of any goods without payment of import duty, a similar relief shall, in the absence of contrary provisions, apply to any goods liable to excise duties when such goods are delivered in similar circumstances to the aforesaid persons, bodies, authorities or organisations.

Excise duty  
arrangements  
relating to the  
Armed Forces  
etc.

(2) Notwithstanding the provisions of subsection (1), of this Section of the Ordinance, when beer manufactured in the Areas or the Republic is delivered from a brewery to the Navy, Army and Air Force Institutes (N.A.A.F.I.) for their exclusive use or consumption or for sale to persons entitled under the Treaty of Establishment as defined in paragraph (a) of subsection (3) of Section 6 of this Ordinance, to purchase goods by retail from NAAFI, such beer shall be exempted from the payment of excise duty under such conditions as the Fiscal Officer may from time to time impose.

#### PART IV

##### RELIEFS FROM DUTIES.

9.—(1) When goods exported from the Areas or the Republic, irrespective of whether these were produced therein or not, are subsequently imported into the Areas after having undergone a process which has not changed their form or character, they shall be subject to the payment of import and excise duties at the rates applicable at the time of their clearance on the value

Reduction of  
duty on goods  
re-imported  
after processing.

of such process including all expenses relevant to their exportation and re-importation, provided that they have not been liable to import or excise duty in accordance with Section 32 of the Customs and Excise Ordinance, 1969, if they were re-imported without any process.

(2) The provisions of this subsection do not affect the power of the Fiscal Officer under any Customs Ordinances regarding the determination of the value.

Ordinances  
12/69, 9/71,  
2/75, 4/77, 8/77  
and 20/87.

Conditional  
Reliefs.

Fourth Schedule.

10.—(1) Notwithstanding any legal provisions whereunder specified goods may be imported free of import duty for use by certain privileged persons, bodies, authorities and organisations, under such conditions as the Fiscal Officer may impose for the protection of the revenue, goods of the descriptions specified in the Fourth Schedule to this Ordinance shall in the circumstances and subject to compliance with the conditions set out in the said Schedule, be relieved to the extent stated in the fourth column of the same Schedule, from any import duty or excise duty which would be otherwise chargeable on them by virtue of this Ordinance, provided that relief from the payment of duty is claimed by or on behalf of the importer before the goods are released from Customs control, save as is otherwise expressly provided for herein.

(2) The Administrator may, by Order published in the Gazette, add to, delete from, vary or otherwise amend the items or any of them, as they are set out in the Fourth Schedule.

## PART V

### DRAWBACK OF CUSTOMS AND EXCISE DUTIES.

11. The Administrator may by Order published in the Gazette prescribe any goods as being eligible for drawback of Customs duty on exportation or the performance of such conditions as may be prescribed (including importation into the Areas or the Republic and subsequent use therein in the manufacture of such articles as may be prescribed) in such amount and on such conditions, as may be prescribed.

Drawback of  
import or excise  
duty paid.  
Fifth Schedule.

## PART VI

### MISCELLANEOUS.

12. Whenever under any column of the Second or Third Schedule alternative rates of duty appear opposite any Heading or sub-heading, the higher or highest of the rates applicable shall be charged, levied or collected :

Alternative  
rates of duty.

Provided that in case of disposal of any used goods originally cleared free of Customs duty or Excise duty under any Ordinance in force, there shall be charged Customs duty or Excise duty and as value shall be deemed their value at the time of disposal.

Power to refund  
Customs or  
Excise duties.

13. Whenever it is provided in this or any other Ordinance that relief from Customs or Excise duties shall be granted in respect of goods delivered to certain persons, organisations, authorities or institutions and, in the opinion of the Chief Officer the circumstances under which such goods are usually supplied are such that delivery cannot conveniently be made from duty-free stocks, the Fiscal Officer may refund the Customs or Excise duties paid thereon.

14.—(1) The Administrator may, where such a course appears to him to be necessary for the protection of the revenue, by Order published in the Gazette prohibit or restrict, subject to such conditions as he sees fit, the importation or use of any article.

Prohibitions  
and restrictions.

(2) If any person contravenes any Order made under this Section he shall be guilty and if convicted shall be liable to a fine not exceeding two hundred pounds or three times the value of the article in respect of which the offence was committed, whichever is the greater and that article shall be liable to forfeiture.

15.—(1) Without prejudice to any other provision of this Ordinance, or of any other Ordinance, the Fiscal Officer may exempt from duty any goods imported into the Areas, or may allow any goods to be imported into the Areas at a reduced rate of duty, if, under the provisions of any Republican law, such goods could have been imported into the Republic free of duty or at a similar reduced rate of duty, as the case may be.

Importation of  
goods free of  
duty or at a  
reduced rate of  
duty in cases  
where similar  
privileges are  
permitted in  
the Republic.

(2) In exercising his powers under the provisions of subsection (1) of this Section of this Ordinance, the Fiscal Officer may prescribe any conditions under which goods may be imported into the Areas free of duty or at a reduced rate of duty, as the case may be, and in so prescribing shall be guided by the provisions of any Republican law under which similar conditions could have been imposed in respect of the importation of such goods into the Republic free of duty or at a reduced rate of duty, as the case may be.

(3) Any conditions prescribed by the Fiscal Officer under the provisions of subsection (2) of this Section of this Ordinance, may be validly prescribed by notice in the Gazette, or by notice in writing under the hand of the Fiscal Officer, or of any Customs Officer authorised by him in that behalf, and served upon the person who is permitted to import goods free of duty or at a reduced rate of duty, as the case may be under such conditions, or displayed in a prominent place in the Custom House at the port through which such goods are to be imported.

(4) A Court in considering the validity of any conditions imposed, or purported to be imposed, by or on behalf of the Fiscal Officer under the provisions of this Section shall only construe this Ordinance or any other law applicable to the Areas and, in particular, shall not take into account any Republican law under which similar conditions may have been imposed in respect of the importation of similar goods into the Republic.

16. The Customs and Excise Duties Ordinance, 1988 is hereby repealed without prejudice to anything done or left undone thereunder.

Ordinances  
12/78, 6/80, 9/80,  
2/81, 5/84, 23/87  
and 17/88.

/SCHEDULE

**FIRST SCHEDULE**

(Section 2 (1))

**COUNTRIES OF THE EUROPEAN ECONOMIC  
COMMUNITY.**

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Belgium  
Denmark  
Federal Republic of Germany  
France  
Italy  
Luxembourg  
Republic of Ireland  
The Netherlands  
United Kingdom  
Greece  
Kingdom of Spain  
Republic of Portugal

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The Second, Fourth and Fifth Schedules inclusive, are set out in Supplement No. 2B of the Sovereign Base Areas Gazette No. 854 of 10th July, 1989 printed separately, the provisions of which form part of this Ordinance.

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### THIRD SCHEDULE

(Section 7).

#### EXCISE DUTIES.

#### A.—GOODS MANUFACTURED OR PRODUCED IN THE AREAS OR THE REPUBLIC.

Class or Description of Goods	Rate of Duty
1. Beer ... ..	£12.65 per hectolitre
2. Spirits ... ..	69 cents per litre of pure alcohol
	Remark :
	Provided that in case of deliveries of zivania from the stocks of the Director of the Vines Products Commission for the purpose of rectification by a licensed or authorised rectifier, the Chief Officer will allow the delivery of such quantity of zivania, without payment of duty, in addition to the quantity on which duty was paid, which in his opinion represents the average losses which may result during the normal rectification.
3. Tobacco, unmanufactured, including scrap tobacco and tobacco stems.	£3.50 per kilogram
4. Tobacco, manufactured (whether in the form of cigarettes or otherwise)-	
(i) Produced from unmanufactured tobacco grown in the Areas or the Republic.	£2.94 per kilogram of finished product or per 921 cigarettes
(ii) Produced from unmanufactured tobacco of the type known as Oriental (Turkish, Greek and similar types) which on importation is liable to duty at—	
(a) the General Tariff rate as shown in the Second Schedule	£4.62 per kilogram of finished product or per 921 cigarettes
(b) the Preferential Tariff rates as shown in the Second Schedule.	£4.57 per kilogram of finished product or per 921 cigarettes
(iii) Produced from unmanufactured tobacco other than at (i) or (ii) above and which on importation is liable to duty at—	
(a) the General Tariff rate as shown in the Second Schedule	£5.88 per kilogram of finished product or per 921 cigarettes
(b) the Preferential Tariff rates as shown in the Second Schedule.	£5.83 per kilogram of finished product or per 921 cigarettes
	In addition to the above rates duty is charged at the following rates :—
	6 cents per 20 cigarettes
	whenever the retail sale does not exceed 31 cents per packet of 20 cigarettes or 22 cents per packet of 14 cigarettes
	13 cents per 20 cigarettes
	whenever the retail sale exceeds 31 cents per packet of 20 cigarettes or 19 cents per packet of 12 cigarettes, but does not exceed the 39.5 cents per packet of 20 cigarettes or 24 cents per packet of 12 cigarettes.

Class or Description of Goods	Rate of Duty
	<p>(Continued)</p> <p>20 cents per 20 cigarettes whenever the retail sale exceeds 39.5 cents per 20 cigarettes :</p> <p>Provided that the above rates of duty are not affected by the re-adjustment of the retail sale price after the enactment of this Ordinance :</p> <p>Provided further that in the event of a change of the retail sale price by more than 7 cents per packet of 20 cigarettes, subject to the approval of the Chief Officer, there shall be applied, whenever the retail sale price is increased, the corresponding higher rate and whenever the retail sale price is decreased, the lower rate.</p> <p>Provided furthermore that in the case of new brand cigarettes the rate applic- able shall be the same as that of the existing brands of cigarettes of the same retail selling price.</p> <p>£7.48 per hectolitre</p>
<p>5. Products of Tariff Heading 2707 10, 2707 30, 2707 50 91, petroleum oils partly refined, including topped crudes, motor spirit (other than special boiling point spirit adapted for use as an extracting agent, solvent or catalyst), falling under Tariff Heading 27.10 and hydrocarbons of Tariff Headings 2901 10 10 10, 2901 10 90 10, 2902 20 and 2902 44, of the Second Schedule to the Customs and Excise Duties Ordinance.</p>	
<p>6. Matches :— (a) In boxes exceeding fifty but not exceeding sixty-five matches in each box. (b) In boxes not exceeding fifty matches in each box. (c) Other</p>	<p>27 cents per 100 boxes</p> <p>22 cents per 100 boxes</p> <p>4.5 cents per 1000 matches</p>
<p>7. Aerated soft drinks ... ..</p>	<p>5 cents per litre</p>
<p>8. Motor vehicles of Tariff Heading 8703 21-8703 90 of the Second Schedule to the Customs &amp; Excise Duties Ordinance, other than "jeep" and "land rover" type and similar vehicles with 4-wheel drive and continuous chassis consisting of two parallel beams, ambulances and hearses.</p>	<p>80% ad valorem and in addition special duty and additional duty ad valorem as follows :</p> <p>I. Special duty :</p> <p>(a) On vehicles not exceeding 1500 c.c. : £25 for every 500 c.c. or part thereof.</p> <p>(b) On vehicles exceeding 1500 c.c. but not exceeding 2000 c.c. : (i) £75 and (ii) £200 for every 100 c.c. or part thereof exceeding 1500 c.c.</p> <p>(c) On vehicles exceeding 2000 c.c. but not exceeding 2500 c.c. : (i) £1,075 and (ii) £300 for every 100 c.c. or part thereof exceeding 2000 c.c.</p>

Class or Description of Goods	Rate of Duty
	<p>(Continued)</p> <p>(d) On vehicles exceeding 2500 c.c. :</p> <p>(i) £2,575 and</p> <p>(ii) £400 for every 100 c.c. or part thereof exceeding 2500 c.c.</p> <p>Provided that the special duty on a used car is reduced to the extent that its dutiable value is lower than its original dutiable value.</p> <p>Provided further that for motor vehicles of the "go cart" type, used exclusively in enclosed and/or surrounded places for amusement purposes, the excise duty payable shall be at a rate of only 15% ad valorem.</p> <p>II. Additional duty ad valorem :</p> <p>(a) On vehicles exceeding 1000 c.c. but not exceeding 1300 c.c. : 5% ad valorem</p> <p>(b) On vehicles exceeding 1300 c.c. but not exceeding 1500 c.c. : 10% ad valorem</p> <p>(c) On vehicles exceeding 1500 c.c. but not exceeding 2000 c.c. : 20% ad valorem</p> <p>(d) On vehicles exceeding 2000 c.c. but not exceeding 2500 c.c. : 30% ad valorem</p> <p>(e) On vehicles exceeding 2500 c.c. : 40% ad valorem</p>

NOTE.— For the purposes of this Schedule :—

The term "finished product" means, in addition to the tobacco and moisture contained therein, any cigarette paper, mouthpiece, filter as well as any other material forming an integral part of any tobacco product at the time of its delivery from the premises of a licensed tobacco manufacturer.

B.—IMPORTED GOODS.

Class or Description of Goods	Rate of Duty
<p>1. Products of Tariff Heading 2707 10, 2707 30, 2707 50 91, petroleum oils partly refined, including topped crudes, motor spirit (other than special boiling point spirit adapted for use as an extracting agent, solvent or catalyst), falling under Tariff Heading 27.10 and hydrocarbons of Tariff Headings 2901 10 10 10, 2901 10 90 10, 2902 20 and 2902 44, of the Second Schedule to the Customs and Excise Duties Ordinance.</p>	<p>£7.48 per hectolitre</p>

Class or Description of Goods	Rate of Duty
<p>2. Motor vehicles of Tariff Heading 8703 21-8703 90 of the Second Schedule to the Customs &amp; Excise Duties Ordinance, other than "jeep" and "land rover" type and similar vehicles with 4-wheel drive and continuous chassis consisting of two parallel beams, ambulances and hearses.</p>	<p>(Continued)</p> <p>80% ad valorem and in addition special duty and additional duty ad valorem, as follows :</p> <p>I. Special duty :</p> <p>(a) On vehicles not exceeding 1500 c.c. : £25 for every 500 c.c. or part thereof.</p> <p>(b) On vehicles exceeding 1500 c.c. but not exceeding 2000 c.c. : (i) £75 and (ii) £200 for every 100 c.c. or part thereof exceeding 1500 c.c.</p> <p>(c) On vehicles exceeding 2000 c.c. but not exceeding 2500 c.c. : (i) £1,075 and (ii) £300 for every 100 c.c. or part thereof exceeding 2000 c.c.</p> <p>(d) On vehicles exceeding 2500 c.c. : (i) £2,575 and (ii) £400 for every 100 c.c. or part thereof exceeding 2500 c.c.</p> <p>Provided that the special duty on a used car is reduced to the extent that its dutiable value is lower than its original dutiable value.</p> <p>Provided further that for motor vehicles of the "go cart" type, used exclusively in enclosed and/or surrounded places for amusement purposes, the excise duty payable shall be at a rate of only 15% ad valorem.</p> <p>II. Additional duty ad valorem :</p> <p>(a) On vehicles exceeding 1000 c.c. but not exceeding 1300 c.c. : 5% ad valorem</p> <p>(b) On vehicles exceeding 1300 c.c. but not exceeding 1500 c.c. : 10% ad valorem</p> <p>(c) On vehicles exceeding 1500 c.c. but not exceeding 2000 c.c. : 20% ad valorem</p> <p>(d) On vehicles exceeding 2000 c.c. but not exceeding 2500 c.c. : 30% ad valorem</p> <p>(e) On vehicles exceeding 2500 c.c. : 40% ad valorem.</p>

3rd July, 1989

(119/36)

N.A. FULLER,  
Acting Chief Officer.