



SUPPLEMENT No. 2

TO

THE SOVEREIGN BASE AREAS GAZETTE

No. 866 of 26th October, 1989.

LEGISLATION

ORDINANCE 19 OF 1989.

AN ORDINANCE

TO AMEND THE CUSTOMS AND EXCISE ORDINANCE, 1969.

J.P.W. FRIEDBERGER

17th October, 1989.

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 Customs and Excise (Amendment) Ordinance, 1989 and shall be read as one with the Customs and Excise Ordinance, 1989 as amended from time to time hereinafter referred to as "the principal Ordinance.").

Ordinances
12/89, 9/71,
4 & 8/77
and 20/87.

2. The principal Ordinance is hereby amended by repealing Section 159 thereof and substituting therefor the following new Section:—

Section 159 of
the principal
Ordinance
repealed and
replaced.

"Valuation of
goods for
purposes of
imposing ad
valorem duties.

(1) For the purposes of any enactment for the time being in force, whereunder customs duty is chargeable on goods by reference to their value, the value of any imported goods shall be taken to be that laid down by the provisions of the Agreement for the Enforcement of Article VII of the General Agreement for Tariffs and Trade and the Protocol thereof (hereinafter referred to as "the Agreement.").

(2) The particulars of the Agreement referred to in paragraph (2) of Article 8 thereof shall in all be included in the customs value of all imported goods.

(3) Where it is necessary to convert currency in order to determine the customs value, the rate of exchange to be used for determining the equivalent in local currency shall be the one

prevailing at the time when the goods are cleared for home use.

(4) The Administrator may make Regulations in order to put into effect the foregoing provisions of this Section, specifically to impose upon the importer or any other person interested in importing goods, the obligation to furnish to the Fiscal Officer in whatever form he may so require, such information as is in his opinion necessary for a proper valuation of the goods and to produce any books of account or other documents of whatever nature, relating to the purchase, importation or sale of the goods by that person.

(5) If any person contravenes or fails to comply with any Regulation made under this Section, he shall be guilty of an offence and be liable to a fine not exceeding five hundred pounds.”.

First Schedule to
the principal
Ordinance
repealed.

3. The First Schedule to the principal Ordinance is hereby repealed.

18th October, 1989.

A.J.H. ADAMS,
Chief Officer.

(119/35)