



**SUPPLEMENT No. 2**  
**TO**  
**THE SOVEREIGN BASE AREAS GAZETTE**  
**No. 957 of 13th March, 1992**  
**LEGISLATION**

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ORDINANCE 2 OF 1992.

**AN ORDINANCE**  
**TO AMEND THE CUSTOMS AND EXCISE DUTIES**  
**ORDINANCE, 1989.**

A.F.C. HUNTER  
ADMINISTRATOR

*11th March, 1992.*

**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 Duties (Amendment) Ordinance, 1992 and shall be read as one with the Customs and Excise Duties Ordinance, 1989 as amended from time to time (hereinafter referred to as “the principal Ordinance”).

Ordinances 10/89,  
23/89, 16/90, 11/91  
and 20/91.

2. The principal Ordinance is hereby amended by repealing the Second, Fourth and Fifth Schedules thereto as set out in Supplement No. 2B of the Sovereign Base Areas Gazette No. 938 of the 24th July, 1991 and by substituting therefor the Second, Fourth and Fifth Schedules to the principal Ordinance which are set out in Supplement No. 2B of the Sovereign Base Areas Gazette No. 957 of the 13th March, 1992, printed separately, the provisions of which form part of this Ordinance.

*12th March, 1992*

A.J.H. ADAMS

*Chief Officer.*

(119/36)



THE VALUE ADDED TAX ORDINANCE, 1992.

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ORDINANCE OF 1992.

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ARRANGEMENT OF SECTIONS.

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**PART I**

**PRELIMINARY**

1. Short title.
2. Interpretation.

**PART II**

**IMPOSITION AND EXTENT OF TAX.**

3. Subject of tax.
4. Imposition of tax and taxable persons.
5. Meaning of the terms "supply of goods" and "supply of services".
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7. Place of supply of services.
8. Supply of services by a person belonging abroad.
9. Place where supplier or recipient of services belongs.
10. Time of supply of goods or of supply of services.
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12. Liability to be registered.
13. Notification of liability to be registered and registration.
14. The right to voluntary registration.
15. Notification of termination of liability to be registered or of the right to voluntary registration.
16. Cancellation of registration.
17. Exemption from registration.
18. Power of the Administrator to amend the amounts mentioned in Part III.
19. Form of notification.
20. V.A.T. Register.
21. Monetary Levy.

**PART IV****RATES OF TAX AND DETERMINATION OF VALUE.**

22. Rate of tax.
23. Value of supply of goods or of supply of services.
24. Value of imported goods.

**PART V****SETTLEMENT OF TAX AND CREDITS.**

25. Tax declarations, payment of tax and credits.
26. Allowable credit for input tax.

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27. Zero rating.
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29. Power of the Administrator to allow reduction of tax for certain second-hand goods.
30. Reliefs from tax or refund of tax.
31. Refund of tax in case of bankruptcy.
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33. Keeping of accounts and issue of invoice.
34. Determination of tax in cases of default of taxable person.
35. Power of the Commissioner to request deposit of security and presentation of documents.
36. Tax is payable as if it were a debt to the Republic.
37. Obligation of payment of tax in accordance with the invoice.
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39. Keeping of books and records.
40. Power of the Commissioner to request the production of records etc.
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43. Application of Customs enactments.
44. Governmental authorities and local authorities.
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- 49. Travel agencies and tour operators.
- 50. Procedure in as regards goods chargeable with excise duties.

**PART IX**

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- 54. Criminal liability of legal persons.
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- 58. Date of commencement of this Ordinance.

**PART X**

**SCHEDULES I - VI.**

SCHEDULE I

SCHEDULE II

SCHEDULE III

SCHEDULE IV

SCHEDULE V

SCHEDULE VI