



SUPPLEMENT No. 2
TO
THE SOVEREIGN BASE AREAS GAZETTE
No. 979 of 19th November, 1992
LEGISLATION

ORNINANCE 12 OF 1992

AN ORDINANCE

TO AMEND THE VALUE ADDED TAX ORDINANCE.

A.F.C. HUNTER
ADMINISTRATOR

11th November, 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 Value Added Tax (Amendment) (No. 1) Ordinance, 1992 and shall be read as one with the Value Added Tax Ordinance, 1992 (hereinafter referred to as "the principal Ordinance.").

Short title.

Ordinance 3/92.

2. Section 5 of the principal Ordinance is hereby amended by deleting the word "for" appearing in the ninth line of paragraph (e) of subsection (3) thereof and substituting therefor the word "including".

Section 5 of the principal Ordinance amended

3. Section 21 of the principal Ordinance is hereby amended by deleting the words "for each day" appearing in the fourth line thereof and substituting therefor the words "for each month or part thereof".

Section 21 of the principal Ordinance amended

4. Section 24 of the principal Ordinance is hereby amended by deleting subsection (d) thereof.

Section 24 of the principal Ordinance amended

5. Section 25 of the principal Ordinance is hereby amended as follows:-

Section 25 of the principal Ordinance amended

(a) by deleting the words "within thirty days from the end of every tax period" appearing in the first and second lines of subsection (1) thereof and substituting therefor the words "not later than the tenth day after the end of the month which follows the end of every tax period";

(b) by deleting the words "purchase or import products" appearing in paragraph (b) of subsection (13) thereof and substituting therefor the words "supply to a taxable person of, or import from a taxable person, tobacco products";

(c) by deleting the words "purchase or import" appearing in paragraph (c) of subsection (13) thereof and substituting therefor the words "supply to a taxable person or import from a taxable person";

(d) by deleting the word "purchase" appearing in paragraph (f) of subsection (13) thereof and substituting therefor the word "supply";

(e) by deleting the words "for every day" appearing in the fifth line of subsection (14) thereof and substituting therefor the words "for every month or part thereof".

Section 36 of the principal Ordinance amended

6. Section 36 of the principal Ordinance is hereby amended by inserting in the first line thereof, immediately after the word "due" the words "or any other sum of money lawfully demanded by the Commissioner,".

Section 39 of the principal Ordinance amended

7. Section 39 of the principal Ordinance is hereby amended by inserting immediately after subsection (3) thereof the following new subsection:-

"(4) If at any time a taxable person does not comply with any of the provisions of this Section or of the Regulations made thereunder, the Commissioner may by a notification, require such person to comply fully with such provisions within a time limit prescribed in the said notification. If on the expiration of the prescribed period, the taxable person continues to fail to comply, then, without prejudice to any other provisions of this Ordinance, the Commissioner may impose upon such person a fine in the sum of £50 for every month or part thereof, during which such failure continues."

Section 40 of the principal Ordinance amended

8. Section 40 of the principal Ordinance is hereby amended by inserting immediately after subsection (7) thereof, the following new subsection:-

"(8) If at any time a taxable person does not comply with any of the provisions of the Regulations made under subsection (1) or with any of the provisions of subsection (2) of this Section, the Commissioner may by a notification, require such person to comply fully with such provisions within a time limit prescribed in the said notification. If on the expiration of the prescribed period the taxable person continues to fail to comply, then, without prejudice to any other provisions of this Ordinance, the Commissioner may impose upon such person a fine in the sum of £50 for every month or part thereof, during which such failure continues."

Schedule II of the principal Ordinance amended

9. Schedule II to the principal Ordinance is hereby amended as follows:-

(a) by inserting immediately after the word "passengers" appearing in the first line of paragraph (iii) thereof, the words "and goods" and by inserting immediately after the words "vice versa" appearing in the second line of the same paragraph the words "or from place to place outside the Areas or the Republic";

(b) by inserting at the end thereof, the following new paragraph:-
"XV. Services regarding the management of sea-going vessels."

10. The date of effect of this Ordinance, except for Sections 6 and 7 shall be deemed to be the 1st July, 1992.

Commencement of effect.

13th November, 1992.
(119/8/2)

G.L. JONES
Chief Officer.

AN ORDINANCE

TO AMEND THE FIREARMS ORDINANCE.

A.F.C. HUNTER
ADMINISTRATOR

11th November, 1992.

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

Short title.

1. This Ordinance may be cited as the Firearms (Amendment) Ordinance, 1992 and shall be read as one with the Firearms Ordinance, 1974 as amended from time to time (hereinafter referred to as "the principal Ordinance.").

Ordinances 10/74, 3/78
and 2/89.

Section 9 of the
principal Ordinance
repealed and replaced.

2. Section 9 of the principal Ordinance is hereby repealed and replaced by the following new Section: -

"Granting of a
licence in
respect of
specific firearms.

9.-(1) The Chief Constable may, in relation to any of the items listed hereunder, grant a licence to a fit and proper person for the importation, possession, carriage or use thereof, subject to such terms and conditions as he may deem fit -

(a) sports starting pistols,

(b) humane killers used in a slaughter house.

(2) No fee shall be paid in respect of a licence to import the items listed in the foregoing subsection.

(3) Any person who imports or attempts to import or has in his possession or carries or uses any of the items listed in the foregoing subsection (1) shall be guilty of an offence and shall be liable on conviction to imprisonment not exceeding six months or to a fine not exceeding fifty pounds or to both such imprisonment and fine.

(4) For the purpose of this Section "sports starting pistol" includes any pistol which operates only with blank ammunition or percussion caps and cannot discharge missiles but does not include toy pistols."

13th November, 1992
(119/12)

G.L. JONES
Chief Officer.