



**SUPPLEMENT No. 2**  
**TO**  
**THE SOVEREIGN BASE AREAS GAZETTE**  
**No. 993 of 26th May, 1993**  
**LEGISLATION**

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**ORDINANCE 7 OF 1993**

**AN ORDINANCE**  
**TO AMEND THE STAMP ORDINANCE**

**A.G.H. HARLEY**  
**ADMINISTRATOR**

*20th May, 1993.*

**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 Stamp (Amendment) Ordinance, 1993 and shall be read as one with the Stamp Ordinance, 1964 as amended from time to time (hereinafter referred to as "the principal Ordinance").

Short title.

Ordinances 13/64,  
10/68, 9/69 13/72,  
12/80 and 19/91.

**2.** Section 20 of the principal Ordinance is hereby amended by deleting sub-paragraphs (i), (ii) and (iii) of paragraph (b) thereof and substituting therefor the following new sub-paragraphs:-

Section 20 of the  
principal Ordinance  
amended.

- "(i) if the unpaid stamp duty does not exceed one pound, of the unpaid stamp duty and a penalty of one pound;
- (ii) if the unpaid stamp duty exceeds one pound but does not exceed twenty pounds, of the unpaid stamp duty and a penalty equal to the amount of the unpaid stamp duty;
- (iii) if the unpaid stamp duty exceeds twenty pounds, of the unpaid stamp duty together with a penalty of twenty pounds and a further penalty of ten cents for every pound (or part thereof) of the unpaid stamp duty exceeding twenty pounds;"

**3.** The principal Ordinance is hereby amended by repealing the First Schedule thereto and substituting therefor the following new First Schedule:-

First Schedule to the  
principal Ordinance  
repealed and  
replaced.

..... / FIRST SCHEDULE

**"FIRST SCHEDULE**

(Section 4).

**STAMP DUTIES**

Item	Nature of Document	Value of stamp
1	<p><b>ACKNOWLEDGMENT</b> of a debt of £2 or over in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book or on a separate piece of paper when such book or paper is left in the creditor's possession .....</p> <p>Provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.</p> <p style="text-align: center;"><i>Exemptions:</i></p> <p>Bankers' passbook or statement of account.</p>	<p>£ Cents</p> <p>1,00</p>
2	<p><b>AFFIDAVIT</b> or solemn declaration in writing not otherwise by Ordinance or Rules of Court provided for .....</p>	<p>2,00</p>
3	<p><b>AGREEMENTS:-</b></p> <p>A - Agreement or memorandum of agreement and all documents embodying any agreement and stipulating any fixed sum not otherwise chargeable:</p> <p>(1) For sums of £1 to £100.000 .....</p> <p>(2) For sums exceeding £100.000 .....</p> <p>B - Agreement or memorandum of agreement and all documents embodying any agreement in which no fixed sum is stipulated, not otherwise chargeable .....</p> <p style="text-align: center;"><i>Exemptions:</i></p> <p>(a) Agreement for the hire of any labourer, manufacturer, apprentice or menial servant.</p> <p>(b) Agreement relating to the wages of any seaman on board of any vessel using the ports of the Island of Cyprus.</p> <p>(c) Agreement relating to the sale or purchase of any goods, wares or merchandise.</p>	<p>0,015 on every £10 or part of £10.</p> <p>£150 for the first £100.000 plus £0,02 on every £10 or part of £10 in respect of the amount in excess of £100.000.</p> <p>20,00</p>

Item	Nature of Document	Value of stamp
	(d) Bill of sale and generally any instrument relating to the purchase of a ship or share therein or of any interest thereof in connection with registration in the Cyprus Register of Ships and any such instrument relating to the sale and contractual transfer generally of a ship or share therein or of any other interest therein as registered in the Cyprus Register of Ships.	£ cents
	(e) Agreement and any instrument generally relating to the mortgage of a ship registered in the Cyprus Register of Ships or share therein or of any other interest thereof.	
4	AGREEMENT TO LEASE (as for Lease, item No. 18).	
5	APPOINTMENT IN EXECUTION OF A POWER by trustees where made by any instrument not being a will .....	2,00
6	ATTORNEY. (See Power of Attorney, item No. 23).	
7	BILL OF EXCHANGE not being a cheque or letter of credit:	
	(a) Where payable on demand or at sight or on presentation or within three days after date of sight .....	0,50
	(b) Where payable otherwise than on demand .....	As for an Agreement (item No.3)
8	BILL OF LADING ISSUED IN THE AREAS on the original and every signed copy .....	2,00
9	BOND .....	As for an Agreement (item No.3)
	<i>Exemptions:</i>	
	Bail bonds in criminal cases, recognisances to prosecute or give evidence, or recognisances for personal appearance or otherwise issued or taken by the Police or under the Criminal Procedure Ordinance.	
10	CHARTERPARTY .....	10,00
11	CHEQUE .....	0,03
12	COMPANIES:-	
	(a) Debenture being a marketable security:	
	On the amount thereby secured:	
	(i) if transferable by endorsement or by separate instrument of transfer:	
	Not exceeding £25 .....	0,05
	Exceeding £25 but not exceeding £50 .....	0,10
	Exceeding £50 but not exceeding £100 .....	0,25
	For every additional £100 (or part thereof) of such amount	0,50
	(ii) if transferable by delivery .....	As for a share warrant (Para.(b)).
	The term "debenture" includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.	

Item	Nature of Document	Value of stamp
	<i>Exemptions:</i>	£ cents
	<p>A debenture issued by a company or other body corporate in terms of a duly stamped registered instrument creating a charge or a recorded instrument evidencing the registration of a mortgage in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture holders:</p> <p>Provided that the debentures so issued are expressed to be used in terms of the said instrument creating the charge or evidencing the mortgage.</p> <p>(b) Share warrants to bearer issued by a company:</p> <p style="padding-left: 20px;">On the nominal value of the shares:</p> <p style="padding-left: 40px;">Not exceeding £ 25 ..... 0,10</p> <p style="padding-left: 40px;">Exceeding £25 but not exceeding £50 ..... 0,20</p> <p style="padding-left: 40px;">Exceeding £50 but not exceeding £100 ..... 0,50</p> <p style="padding-left: 40px;">For every additional £100 (or part thereof) of such value ..... 0,50</p> <p>(c) Transfers:--</p> <p style="padding-left: 20px;">(i) of shares in a company or other body corporate;</p> <p style="padding-left: 20px;">(ii) of debentures, being marketable securities transferable by endorsement or by separate instrument of transfer, whether the debentures are liable to duty or not:</p> <p style="padding-left: 40px;">On the amount or value of the consideration ..... As for an Agreement (item No.3)</p> <p style="padding-left: 40px;">Where there is no consideration ..... 5,00</p>	
13	<b>COPY OR EXTRACT</b> certified to be a true copy or extract by any public officer and not chargeable under any other Ordinance or public instrument for the time being in force .....	1,00
	<i>Exemptions:</i>	
	Copy of any document which a public officer is legally required to make or furnish for record in any public office or for any public purpose.	
14	<b>COUNTERPART OR DUPLICATE</b> of any instrument chargeable with duty and in respect of which the proper duty has been paid --	
	(a) if the duty with which the original instrument is chargeable does not exceed one pound .....	The same duty as is payable on the original.
	(b) in any other case .....	1,00
15	<b>CUSTOMS AND EXCISE:-</b>	
	(1) Vessel's Inward Manifest (Cargo) .....	20,00

Item	Nature of Document	Value of stamp
	(2) Vessel's Inward Manifest (No Cargo) .....	£ cents 10,00
	(3) Vessel's Coastwise Manifest .....	10,00
	(4) Vessel's Outward Manifest .....	20,00
	(5) Vessel's Supplementary Manifest or amended Manifest .....	10,00
	(For the purposes of this item, the expression "vessel" shall include ships and aircraft).	
16	<b>HYPOTHECATION OR PAWN</b> , that is to say, any instrument evidencing an agreement relating to the hypothecation or pawn of movable property, where such deposit hypothecation or pawn has been made by way of security for the repayment of money advanced or to be advanced by way of loan or for an existing or future debt .....	As for an Agreement (item No.3)
17	<b>INDEMNITY BONDS, GUARANTEE BONDS OR SECURITY BONDS</b> .....	As for an Agreement (item No.3)
18	<b>LEASE</b> including an agreement for a lease, a tenancy or hiring an underlease or sub-lease, sub-tenancy or sub-hiring and any writing on an application for a lease intended to signify that the application is granted where by such lease the rent is fixed - (1) Where the lease purports to be for a fixed term - On the amount or value of the rent secured including the amount of any premium on the lease .....	As for an Agreement (item No.3)
	(2) Where the lease purports to be in perpetuity - On the amount or value of the rent secured, including the amount of any premium on the lease, for a term of one hundred years .....	As for an Agreement (item No.3)
19	<b>LETTER OF CREDIT</b> , that is to say, any instrument by which one person authorises another to give credit to the person in whose favour it is drawn .....	1,00
20	<b>LETTER OF GUARANTEE</b> .....	2,00
21	<b>PARTNERSHIPS:-</b> Articles of partnership or other agreement of partnership .....	As for an Agreement (item No.3)
22	<b>POLICIES OF INSURANCE:-</b> (1) Life: On all policies executed or issued in the Areas - Where the sum payable at death or maturity or otherwise, as the case may be- (a) does not exceed £500 .....	1,00
	(b) exceeds £500 but does not exceed £1.000 .....	2,00

Item	Nature of Document	Value of stamp
		£ cents
	(c) exceeds £1.000 but does not exceed £5.000 .....	4,00
	(d) exceeds £5.000 .....	10,00
	(2) Fire, etc.:	
	For any payment agreed to be made by way of indemnity against loss or damage of or to any property in the Areas by fire or otherwise -	
	(a) in case the sum assured does not exceed £1.000 .....	0,50
	(b) in other cases .....	1,00
	(3) Sea-Policy:	
	(a) Not exceeding £200 .....	0,50
	(b) Exceeding £200 .....	1,00
	(4) Workmen's Compensation .....	1,00
	(5) For the purposes of Cap. 333 (Laws of Cyprus) and air travel insurance (Travel Coupons) .....	1,00
	(6) Policies of any other kind (except those composed under Section 9 of this Ordinance) .....	1,00
23	<b>POWER OR LETTER OF ATTORNEY:-</b>	
	(1) When executed for the sole purpose of authorising a single person to do an act in connection with a single transaction .....	1,00
	(2) In any other case .....	3,00
	<i>Exemptions:</i>	
	(a) Pay order addressed by a person to an officer of the Administration by whom salary or wages of that person are payable requesting him to pay such salary or wages due or any part thereof to a third person.	
	(b) Power of attorney, proxy paper or voting paper relating solely to the property of a person against whom a Receiving Order has been made under the Bankruptcy Ordinance, Cap. 5 (Laws of Cyprus).	
	(c) When executed for the sole purpose of appointing or authorising a proxy to vote at any one meeting at which votes may be given by proxy, whether the number of persons named in such instrument be one or more.	
24	<b>PROMISSORY NOTE .....</b>	As for a Bill of Exchange (item No. 7) according as it is payable on demand or payable otherwise than on demand, as the case may be.

Item	Nature of Document	Value of stamp
25	<p><b>RECEIPT OR DISCHARGE</b> for the amount of two pounds and upwards .....</p> <p style="text-align: center;"><i>Exemptions:</i></p> <p>(a) Receipt given for money deposited in any bank, or with any banker, to be accounted for and expressed to be received from the person to whom the same is to be accounted for.</p> <p>(b) Acknowledgment by any banker of the receipt of any bill of exchange or promissory note for the purpose of being presented for acceptance or payment.</p> <p>(c) Receipt given by a public officer for money paid by way of imprest or advance, or in adjustment of an account, where he derives no personal benefit.</p> <p>(d) Receipt given for, or on account of any salary, pay, allowance, wages, or for, or on account of any other like payment made to or for the account or benefit of any person being the holder of an office or an employment under the Administration or on account of money paid in respect of any pension, gratuity, superannuation allowance, compassionate allowance, or other like allowance.</p> <p>(e) Receipt given for the return of any tax or customs duty.</p> <p>(f) Receipts and cheques given or drawn on behalf of the Administration.</p> <p>(g) Receipt written upon a promissory note, bill of exchange, written obligation or other similar document duly stamped.</p> <p>(h) Receipts given for payment made pursuant to the Savings Loan Ordinance or any Regulations made thereunder.</p>	<p>£ cents</p> <p>(1) 0,02 for amounts of £2 to £20.</p> <p>(2) 0,04 for amounts in excess of £20.</p>
26	<p><b>SURRENDER OF LEASE:-</b></p> <p>(1) Without consideration .....</p> <p>(2) With consideration:</p> <p style="padding-left: 20px;">On the amount of consideration .....</p> <p style="text-align: center;"><i>Exemptions:</i></p> <p>Surrender of lease, when such lease is exempted from duty.</p>	<p>2,00</p> <p>As for an Agreement (item No.3)</p>
27	<p><b>SURVEY OF DAMAGED GOODS:-</b></p> <p>On the value of the merchandise as assessed after survey .....</p>	<p>As for an Agreement (item No.3)</p>
28	<p><b>UNDERTAKING</b> to shipping agent for the delivery of goods pending arrival of shipping documents:-</p> <p>(a) Where no fixed sum is stipulated or where the sum stipulated does not exceed £ 50 .....</p>	<p>0,50</p>

Item	Nature of Document	Value of stamp
	(b) Where the sum stipulated exceeds £50 .....	£ cents 1,00
29	<b>TRADE MARKS AND PATENTS:-</b> Document or Instrument of Assignment-	
	(i) On the amount of the consideration .....	0,25 for every £100 or part thereof.
30	(ii) Where no fixed amount of consideration is stipulated .....	10,00
	<b>TRANSFER (whether with or without consideration) of any interest secured by a bond or policy of insurance:</b>	
	(1) If the duty on such bond or policy does not exceed two pounds	The duty with which such bond or policy of insurance is chargeable.
	(2) In any other case .....	3,00
	<i>Exemptions:</i>	
	Transfers by endorsement:	
	(a) Of a promissory note.	
	(b) Of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods.	
31	<b>TRANSFER OF LEASE</b> by way of assignment and not by way of under-lease:	
	(a) Without consideration .....	5,00
	(b) With consideration- On the amount of the consideration for the transfer .....	As for an Agreement (item No.3)
32	<b>TRUST:-</b> A. - Declaration of trust concerning any property when made by any writing not being a Will .....	10,00
	B. - Revocation of trust concerning any property when made by any instrument other than a Will .....	5,00
33	<b>ANY INSTRUMENT (if attested) not otherwise provided for .....</b>	1,00
34	<b>WILLS, codicils of Wills, or other testamentary instruments .....</b>	10,00
	<hr/> 25th May, 1993 (104/13)	G.L. JONES Chief Officer.



AN ORDINANCE  
TO AMEND THE LIMITATION OF ACTIONS  
(SUSPENSION) ORDINANCE, 1979.

A.G.H. HARLEY  
ADMINISTRATOR

20th May, 1993.

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 Limitation of Actions (Suspension) (Amendment) Ordinance, 1993 and shall be read as one with the Limitation of Actions (Suspension) Ordinance, 1979 as amended by the Limitation of Actions (Suspension) (Amendment) Ordinance, 1983 (hereinafter referred to as "the principal Ordinance.").

Short title.

Ordinances 10 of 1979 and 1 of 1983.

2. Except where by reason of the events of 1974 it cannot be established that a cause of action has accrued, suspension under the provisions of the Ordinance shall not apply to actions for damages filed after the 31st day of December, 1993 where the cause of action was negligence and arose before the 31st day of October, 1984.

Limitation of certain actions.

25th May, 1993  
(128/25)

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G.L. JONES  
Chief Officer.





