



SUPPLEMENT No. 2
TO
THE SOVEREIGN BASE AREAS GAZETTE
No. 1002 of 30th September, 1993
LEGISLATION

ORDINANCE 15 OF 1993

AN ORDINANCE
TO AMEND THE GAME AND WILD BIRDS (PROTECTION
AND DEVELOPMENT) ORDINANCE, 1974

A.G.H. HARLEY
ADMINISTRATOR

28th September, 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 Game and Wild Birds (Protection and Development)(Amendment) Ordinance, 1993 and shall be read as one with the Game and Wild Birds (Protection and Development) Ordinance, 1974 as amended from time to time (hereinafter referred to as "the principal Ordinance").

Short Title

Ordinances 11/74,
1/82, 3/85, 9/88,
20/89 and 13/91.

2. The First Schedule to the principal Ordinance is hereby amended:-

The First Schedule
to the principal
Ordinance amended.

- (a) by deleting the figure "£40.00 cents" appearing in Form B1 (First Game Licence - Shot-gun) thereto and substituting therefor the figure "£50,00"; and
- (b) by deleting the figure "£20.00 cents" appearing in Form B2 (Game Licence Other than a Licence Issued for the First Time - Shot-gun) thereto and substituting therefor the figure "£25,00".

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

The Second
Schedule to the
principal Ordinance
repealed and
replaced.

/ SCHEDULE

"SECOND SCHEDULE

THE GAME AND WILD BIRDS (PROTECTION AND DEVELOPMENT) ORDINANCE, 1974.

SCHEDULE OF FEES

(Sections 4 (5), 12(1) and 39)

Serial No.	Subject	Section	Fee Payable
1.	For a game licence issued for the first time in respect of a shot-gun.	4 (5)	£ 50,00
2.	For a game licence issued in respect of a shot-gun other than a licence issued for the first time.	4 (5)	£ 25,00
3.	For a game licence in respect of an air-gun.	4 (5)	£ 10,00
4.	For a game licence issued in respect of an air-gun to a person who is in possession of a game licence issued in respect of a shot-gun.	4 (5)	Free
5.	For a licence to deal in game.	12 (1)	£ 100,00
6.	For a duplicate game licence.	39	£ 2,00"

30th September, 1993
(196)

G.L. JONES
Chief Officer.

AN ORDINANCE

TO AMEND THE VALUE ADDED TAX ORDINANCE

A.G.H. HARLEY
ADMINISTRATOR

28th September, 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 Value Added Tax (Amendment) Ordinance, 1993 and shall be read as one with the Value Added Tax Ordinance, 1992 as amended from time to time (hereinafter referred to as "the principal Ordinance").

Ordinances 3/92
12/92 and 3/93.

2. Section 22 of the principal Ordinance is hereby amended by deleting the words and figure "five per cent (5%)" appearing in the second and third lines of subsection (1) thereof and substituting therefor the words and figure "eight per cent (8%)".

Section 22 of the
principal Ordinance
amended.

3. The principal Ordinance is hereby amended by inserting immediately after Section 58 thereof, the following new Section:-

"Arrangements
when the rate of
tax is changed and
in certain other
circumstances.

59. - (1) The following provisions of this Section shall apply where any change takes place; for the purposes of this Section the term "change" shall mean -

New Section added
to the principal
Ordinance.

- (a) Any increase or decrease of the rate of tax as this is prescribed in Section 22; or
- (b) Any amendment or variation in relation to the description or treatment of any supplies of either goods or services which are either exempt from the tax or are zero rated.

(2) In circumstances where -

- (a) Any supply of either goods or services which is affected by such change would, not taking into account the provisions of subsections (4) and (5) of Section 10, be deemed to have been made under subsections (2) and (3) of Section 10, totally or partially, at such time as not to be affected by the change; or (b) any supply of either goods or services which is not affected by such change would, not taking into account the provisions of subsections (4) and (5) of Section 10, be deemed to have been made under subsections (2) and (3) of Section 10 totally or partially, at such time as to be affected by such change, then, if the person making the supply so chooses, the rate of tax by which the supply or any matter connected therewith, whether the said supply is either zero rated or exempt from the tax, shall be determined without taking into account the provisions of subsections (4) and (5) of Section 10.

(3) The option to elect provided for in the foregoing subsection (2) shall not apply to any case which-

- (a) falls under the provisions of subsection (10) of Section 5 of the Ordinance; or
- (b) concerns the drawing up by a taxable person of a document addressed to himself and which constitutes a tax invoice.
- (4) Where in the case of any change, the tax invoice relating to a supply in respect of which the option to elect was exercised as provided in the foregoing subsection (2) had been issued before the date when the said option was exercised, the person making the supply shall, within 14 days of the date of the change, issue the person to whom the supply is made, with a document, titled "Credit Note" which shall contain the following details:-
- (a) The identifying number and the date of issue of the Credit Note;
- (b) the name, the address and the registration number of the person making the supply;
- (c) the name and address of the person to whom the supply of goods or services is made;
- (d) the identifying number and the date of issue of the tax invoice;
- (e) an adequate description of the goods or services which were supplied; and
- (f) the sum credited in connection with the tax.
- (5) Subsection (2) of this Section shall apply as though the references made to subsections (4) and (5) of Section 10 also include references to Regulations 3 to 10 of the Value Added Tax (Time of Supply) Regulations, 1992.
- (6) The Administrator may by Regulations prescribe the time at which a supply of either goods or services shall be deemed to have been made in cases where any change takes place".

P.I. No. 59/92.

Date of effect of
Section 2 of this
Ordinance.

4. Section 2 of this Ordinance shall come into force on 1 October 1993.

30th September, 1993
(119/8/2)

G.L. JONES
Chief Officer.
