S U P P L E M E N T  No. 2
TO
THE  SOVEREIGN  BASE  AREAS  GAZETTE
No.  1038  of  22nd  December,  1994
L E G I S L A T I O N

ORDINANCE  8  OF  1994

A N  O R D I N A N C E
TO  A M E N D  T H E  S T A M P  O R D I N A N C E

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 Stamp (Amendment) Ordinance, 1994 and shall be read as one with the Stamp Ordinance, 1964 as amended from time to time (hereinafter referred to as “the principal Ordinance”).

2. The First Schedule to the principal Ordinance is hereby amended by adding at the end thereof, immediately after item 34 the following new item:-

“35 A Certificate issued under Section 52 of the Estate Duty Ordinance. 5.00”

21st December, 1994
(104/13)
G.L. JONES
Chief Officer
AN ORDINANCE
TO AMEND THE CAPITAL GAINS TAX ORDINANCE

A.G.H. HARLEY
ADMINISTRATOR

22nd December, 1994.

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 Capital Gains Tax (Amendment)Ordinance, 1994 and shall be read as one with the Capital Gains Tax Ordinance, 1980 as amended from time to time (hereinafter referred to as “the principal Ordinance”).

2. Section 2 of the principal Ordinance is hereby amended by inserting in the appropriate alphabetical order the following definitions:

"Degree of kindred" has the meaning assigned to it in the Wills and Succession Ordinance.

"Family" for the purposes of this Ordinance shall include a husband and wife also any persons not exceeding the third degree of kindred, irrespective of whether such persons are married or unmarried;.

3. Section 10 of the principal Ordinance is hereby amended-

(a) By deleting from paragraph (b) thereof the words “a donation from a parent to a child, between a husband and wife or relations not exceeding the third degree” and substituting therefor the words, “a donation from a parent to a child, irrespective of whether such child is married or unmarried, between a husband and wife or between relations not exceeding the third degree of kindred, irrespective of whether they are married or unmarried; and

(b) by adding at the end of paragraph (d) thereof, the following third proviso:

"Provided further that this paragraph shall also apply where, within five years of the donation, the shares of a member of the family of the donor are inherited by any person not being a member of the family of the donor.

21st December, 1994
(104/15)
G.L. JONES
Chief Officer.
AN ORDINANCE
TO AMEND THE ESTATE DUTY ORDINANCE

A.G.H. HARLEY
ADMINISTRATOR

22nd December, 1994.

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 Estate Duty (Amendment) Ordinance, 1994 and shall be read as one with the Estate Duty Ordinance, 1965 as amended from time to time (hereinafter referred to as "the principal Ordinance").

2. Section 52 of the principal Ordinance is hereby amended by deleting subsection (3) thereof.

21st December, 1994
(104/11/1)

G.L. JONES
Chief Officer.