



SUPPLEMENT No. 2
TO
THE SOVEREIGN BASE AREAS GAZETTE
No. 1164 of 29th October 1999
LEGISLATION

ORDINANCE 22 OF 1999

AN ORDINANCE
TO AMEND THE CUSTOMS AND EXCISE ORDINANCE
A. I. RAMSAY 26th October 1999.
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 Capital Gains Tax (Amendment) Ordinance 1999 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”).

Short title.

Ordinances 18/80, 3/81, 1/91 and 9/94.

2. Section 10 of the principal Ordinance is hereby amended as follows-

Section 10 of the principal Ordinance amended.

- (a) By deleting the first proviso to paragraph (b) thereof and substituting therefor the following new proviso:

“Provided that in any such case the value of the property shall be deemed to be its original value at the time of acquisition by the donor or its readjusted value whichever is the lower, or its value as at 1 January 1980 whichever is subsequent. In the case of successive donations, the donor, for the purposes of this proviso shall be deemed to be the first donor.”;

- (b) by deleting the colon after the word “shareholder” appearing in line 3 of paragraph (e) thereof and inserting immediately thereafter the following:

“where the property so disposed of was itself donated to the Company.”.

3. Subsection (2) of section 17 of the principal Ordinance is hereby amended by deleting the full stop at the end thereof and substituting therefor a colon and inserting immediately thereafter the following proviso:

Section 17 of the principal Ordinance amended.

“ Provided that no transfer of the property may be effected before payment of any tax assessed, unless the Fiscal Officer orders the holding over of such payment”.

26th October 1999
(104/15)

D.J. BONNER,
Chief Officer.

ORDINANCE 23 OF 1999

**AN ORDINANCE
TO AMEND THE CHILDREN ORDINANCE**

A. I. RAMSAY
ADMINISTRATOR

26th October 1999.

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 Children (Amendment) Ordinance 1999 and shall be read as one with the Children Ordinance (hereinafter referred to as "the principal Ordinance").

Short title.
Cap.352 (Laws of
Cyprus).

2. The principal Ordinance is hereby amended by inserting immediately after section 56 thereof the following new section 56A:

Section 56 of the
principal
Ordinance
amended.

"56A.- (1) The licensee, manager or other person in control of any premises classified for the purposes of the Places of Entertainment Ordinance as a beer house, bar, music and dancing place or discotheque shall not admit to such premises any person under sixteen years of age.

Ordinance 2 of
1999.

(2) Any person who contravenes this section is guilty of an offence and shall be liable on conviction to imprisonment for three months or a fine not exceeding five hundred pounds or both".

26th October 1999
(114/4)

D.J. BONNER,
Chief Officer.

ORDINANCE 24 OF 1999

**AN ORDINANCE
TO AMEND THE SALE OF INTOXICATING
LIQUORS ORDINANCE**

A. I. RAMSAY
ADMINISTRATOR

28th October 1999.

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

Short title.

Cap.144 (Laws of Cyprus) and Ordinances 21/63, 8/66 and 7/85.

New section inserted to the principal Ordinance.

1. This Ordinance may be cited as the Sale of Intoxicating Liquors (Amendment) Ordinance 1999 and shall be read as one with the Sale of Intoxicating Liquors Ordinance as amended from time to time (hereinafter referred to as "the principal Ordinance").

2. The principal Ordinance is hereby amended by inserting immediately after section 9 thereof the following new section 9A:-

"Prohibitions concerning minors.

9A.-(1) Subject to subsection (4) of this section, in licensed premises the holder of a licence or his servant shall not sell intoxicating liquor to a person under seventeen or knowingly allow a person under seventeen to consume intoxicating liquor in the premises nor shall the holder of the licence knowingly allow any person to sell intoxicating liquor to a person under seventeen.

(2) Subject to subsection (4) of this section, a person under seventeen shall not in licensed premises buy or attempt to buy intoxicating liquor, nor consume intoxicating liquor in the premises.

(3) No person shall buy or attempt to buy intoxicating liquor for consumption in licensed premises by a person under seventeen.

(4) Subsections (1) and (2) of this section do not prohibit the sale to or purchase by a person who has attained the age of sixteen of beer or wine for consumption at a meal in a part of the premises usually set apart for the service of meals which is not a bar.

(4A) Where a person is charged under subsection (1) of this section with the offence of selling intoxicating liquor to a person under seventeen and he is charged by reason of his own act, it shall be a defence for him to prove –

- (a) that he exercised all due diligence to avoid the commission of such an offence; or
- (b) that he had no reason to suspect that the person was under seventeen.

(4B) Where the person charged with an offence under subsection (1) of this section is the licence holder and he is charged by reason of the act or default of some other person, it shall be a defence for him to prove that he exercised all due diligence to avoid the commission of an offence under that subsection.

(5) Subject to subsection (7) of this section, the holder of the licence or his servant shall not knowingly deliver, nor shall the holder of the licence knowingly allow any person to deliver, to a person under seventeen intoxicating liquor sold in licensed premises for consumption off the premises.

(6) Subject to subsection (7) of this section, a person shall not knowingly send a person under seventeen for the purpose of obtaining intoxicating liquor sold or to be sold in licensed premises for consumption off the premises, whether the liquor is to be obtained from the licensed premises or other premises from which it is delivered in pursuance of the sale.

(7) Subsections (5) and (6) of this section do not apply where the person under seventeen is a member of the licence holder's family or his servant or apprentice and is employed as a messenger to deliver intoxicating liquor.

(8) Any person who shall contravene the provisions of this section shall be guilty of an offence and shall be liable on conviction to imprisonment for three months or a fine not exceeding one thousand pounds or both.

3. The Schedule to the principal Ordinance is hereby repealed and replaced by the following new Schedule:-

The Schedule to the principal Ordinance repealed and replaced.

"SCHEDULE**(Section 16).**

CLASS OF LICENCE	FEE
A. RETAILERS LICENCE:	
1. Cabaret retail licence (section 6(b))	£ 120 per annum
2. Club retail licence (section 6(c))	£ 15 per annum
3. General Retail Licence (section 6(d)):	
(a) for consumption on or off the premises	£ 25 per annum
(b) for consumption off the premises	£ 12 per annum
(c) for consumption on or off the premises in respect of any premises or place where entertainment such as music or singing by artists is provided	£ 100 per annum
B. SPECIAL LICENCES:	
(a) Fair Licence (section 7(1)(a)(i))	£ 3 per diem
(b) Entertainment Licence (section 7(1)(a)(ii)) ...	£ 3 per diem
(c) Local Wine Licence (section 7(1)(b))	£ 2 per annum
C. DEALER'S LICENCE:	£ 20 per annum."

28th October 1999
(119/30/2)

D.J. BONNER,
Chief Officer.



