



**SUPPLEMENT No. 2**  
**TO**  
**THE SOVEREIGN BASE AREAS GAZETTE**  
**No. 1181 of 11th September 2000**  
**LEGISLATION**

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ORDINANCE 11 OF 2000

**AN ORDINANCE**  
**TO AMEND THE VALUE ADDED**  
**TAX ORDINANCE**

**A. I. RAMSAY**  
**ADMINISTRATOR**

31st August 2000.

**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.2) Ordinance 2000 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”).

Short title.

Ordinances 3/92,  
12/92, 3/93, 16/93,  
4/94 and 4/2000.

Section 22 of the  
principal  
Ordinance  
amended.

2. Section 22 of the principal Ordinance is hereby amended by:-

(1) inserting in line one of subsection (1) thereof immediately before the word “tax”, the words “except as provided elsewhere in this section”;

(2) adding immediately after subsection (2) thereof the following new subsection to be numbered (3):

“ (3) Tax on the supplies of goods and the supplies of services described in Schedule VII to this Ordinance, shall be charged at the rate of five percent (5%).”

Schedule VII

3. The principal Ordinance is hereby amended by adding immediately after Schedule VI thereof the following new Schedule VII:

The principal  
Ordinance  
amended.

**“SCHEDULE VII  
(Section 22(3)).**

Supplies of goods and supplies of services charged at the rate of five percent (5%) -

1. Foodstuffs supplied in the course of catering -

Without prejudice to the definition of “food” contained in Schedule VI to this Ordinance, the term “foodstuffs”, for the purposes of this paragraph, shall include anything used for human consumption, including liquids, but shall not include alcoholic drinks, beer and wine.

2. The provision of accommodation within the hotel sector or sectors of a similar character, including the provision of accommodation in holiday camps or on sites developed for use as camp sites.”.

Commencement.

4. This Ordinance shall be deemed to have come into force on 1 July 2000.

*31st August 2000*  
(119/8/2)

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D.J. BONNER,  
Chief Officer.  
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**AN ORDINANCE  
TO AMEND THE ORDINANCE RELATING TO THE  
PRESERVATION, PROTECTION AND DEVELOPMENT  
OF GAME AND WILD BIRDS ORDINANCE**

**D.E. RADCLIFFE**  
**ADMINISTRATOR**

5th September 2000.

**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 2000 and shall be read as one with the Game and Wild Birds (Protection and Development) Ordinance 1974 (hereinafter referred to as "the principal Ordinance").

Short title.

Ordinances 11/74,  
1/82, 3/85, 9/88,  
20/89, 13/91, 15/93,  
4/99 and 17/99.

2. Section 2 of the principal Ordinance is hereby amended by deleting the words "1st January" appearing in the first line of the definition of "close season" thereof and substituting therefor the words "9th January".

Section 2 of the  
principal  
Ordinance  
amended.

*5th September 2000*  
(196/1)

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D.J. BONNER,  
Chief Officer.  
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