



**SUPPLEMENT No. 2  
TO  
THE SOVEREIGN BASE AREAS GAZETTE  
No. 1215 of 30th July 2001  
LEGISLATION**

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ORDINANCE 9 OF 2001

**AN ORDINANCE  
TO AMEND THE MOTOR VEHICLES  
(THIRD PARTY INSURANCE) ORDINANCE 2001**

**T.W. RIMMER**  
ADMINISTRATOR

26th July 2001.

**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 Motor Vehicles (Third Party Insurance) (Amendment) Ordinance 2001.

Short title.

2. Section 3 of the principal Ordinance is hereby amended by deleting the semi-colon appearing at the end of paragraph (a) of subsection (5) thereof and adding thereto the following words:-

Section 3 of the principal Ordinance amended.

“and a person convicted of an offence under this section shall be disqualified from holding or obtaining a driving licence”;

*26th July 2001*  
(120/3)

D.J. BONNER,  
Chief Officer.



# THE VALUE ADDED TAX ORDINANCE 2001

## ARRANGEMENT OF SECTIONS

### PART I

#### PRELIMINARY

##### Section

1. Short title.
2. Interpretation.
3. Meaning of term "business".
4. Commissioner of VAT, exercise of powers and performance of duties.

### PART II

#### THE CHARGE TO VALUE ADDED TAX (VAT)

##### Imposition of VAT

5. Value added tax (VAT).
6. Persons liable to registration.

##### Supply of goods or services within the Areas

7. Scope of VAT on taxable supplies.
8. Meaning of supply.
9. Time of supply.
10. Place of supply.
11. Reverse charge on services received from abroad.
12. Place where a supplier or a recipient of services is.

##### Importation of goods

13. Application of customs enactments.

##### Determination of value

14. Value of supply of goods or services.
15. Value of imported goods.
16. Value of supply of goods made before customs clearance of goods.

##### Rates of VAT

17. Standard rate of VAT.
18. Reduced rate of VAT.

**Payment of VAT by taxable persons**

19. Input tax and output tax.
20. Payment by reference to tax periods and credit for input tax against output tax.
21. Input tax allowable under section 20.
22. Goods imported for private purposes.
23. Payments on account of VAT.
24. Invoices provided by recipient of goods or services.

**PART III****RELIEFS, EXEMPTIONS AND REFUNDS OF VAT**

25. Zero rate.
26. Exempt supplies and importations.
27. Bad debt relief.
28. Relief from VAT on importation of goods.
29. Importation of goods by taxable persons.
30. Repayment of VAT to persons in business overseas.

**PART IV****APPLICATION OF THE ORDINANCE IN PARTICULAR CASES**

31. Public authorities etc.
32. Groups of companies.
33. Company carrying on business in divisions.
34. Partnerships.
35. Business carried on by unincorporated bodies, personal representatives etc.
36. Agents etc.
37. VAT representatives.
38. Transfers of going concerns.
39. Immovable property.
40. Profit margin schemes.
41. Tour operators.
42. Farmers' special regime.

**PART V****ADMINISTRATION, COLLECTION AND ENFORCEMENT  
OF OBLIGATIONS****General administrative provisions**

43. General provisions relating to the administration and collection of VAT.
44. Set-off of credits.

**Administrative and criminal penalties**

45. Defaults.
46. VAT offences.
47. Offences in connection with Commissioner, officers etc.
48. Criminal liability of directors etc.

**Assessments of VAT**

49. Failure to make returns etc.
50. Write-offs and supplementary assessments.

**Amounts overpaid by way of VAT**

51. Recovery of amounts not owed.

**PART VI****OBJECTIONS AND RECOURSES**

52. Objections.
53. Further provisions relating to objections.
54. Recourses.

**PART VII****SUPPLEMENTARY PROVISIONS**

55. Supplies extending after change of rate etc.
56. Adjustment of contracts.
57. Service of notices.
58. Monetary penalties under the regulations.
59. Commencement, repeals, savings and transitional provisions.

**SCHEDULES**

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|------------------|---|
| FIRST SCHEDULE   | - Registration in the VAT register.   |
| SECOND SCHEDULE  | - Matters to be treated as supply of goods or services.                       |
| THIRD SCHEDULE   | - Services supplied where received.   |
| FOURTH SCHEDULE  | - Valuation – Special cases.  |
| FIFTH SCHEDULE   | - Supplies subject to reduced rate.   |
| SIXTH SCHEDULE   | - Zero-rated supplies of goods and services.                                  |
| SEVENTH SCHEDULE | - Exempt supplies.  |
| EIGHTH SCHEDULE  | - Immovable property.   |
| NINTH SCHEDULE   | - Supplies for which public authorities are considered to be taxable persons. |
| TENTH SCHEDULE   | - Administration, collection and enforcement.                                 |