

**AN ORDINANCE TO AMEND THE CUSTOMS AND EXCISE  
ORDINANCE 1969**

**T.W. RIMMER  
ADMINISTRATOR**

10th June 2003.

**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 Customs and Excise (Amendment) Ordinance 2003 and shall be read as one with the Customs and Excise Ordinance 1969 (hereinafter referred to as “the principal Ordinance”).

Short title.

Ordinance 12/69 (“principal Ordinance”) as amended by Ordinances 9/71, 2/75, 4/77, 8/77, 20/87, 19/89, 9/91 and 19/99.

**2.** Section 30 of the principal Ordinance is amended as follows -

Amendment of section 30 of principal Ordinance.

(a) the following new subsections, to be numbered subsections (5) and (6) respectively, shall be inserted immediately after subsection (4) -

“(5) Where any duty chargeable on any imported goods has not been paid, the goods may be destroyed or abandoned by the owner to the Administration, subject to such conditions as the Fiscal Officer may impose.

(6) The destruction or the abandonment of any goods in favour of the Administration under subsection (5) above shall not result in any expense for the Administration.”; and

(b) the existing subsection (5) shall be renumbered as subsection (7).

**3.** For section 37 of the principal Ordinance there shall be substituted the following section -

Substitution of section 37 of principal Ordinance.

“37. Subject to such terms and conditions as he may see fit to impose, the Fiscal Officer may allow the delivery without payment of import duty, of labels or other articles supplied without any charge on their re-exportation with goods manufactured or produced in Cyprus and intended for export.”.

4. For section 38 of the principal Ordinance there shall be substituted the following section -

“38. No customs duty shall be charged on the importation of goods (other than of spirits and wines) which are proved to the satisfaction of the Fiscal Officer to have been manufactured or produced more than one hundred years before the date of their importation.”.

5. Section 82 of the principal Ordinance is amended as follows -

(a) for subsection (7) there shall be substituted the following -

“(7) When the goods are under or by virtue of any provision of this Ordinance authorised to be sold but cannot be sold in the course of two consecutive auctions -

(a) if the goods are to be exported, for a sum sufficient to make the payment mentioned in paragraph (b) of subsection (6) above; or

(b) in any other case, for a sum sufficient to make the payments mentioned in paragraphs (a) and (b) of that subsection,

the goods shall be deemed to be abandoned and shall become the property of the Administration and accordingly the Fiscal Officer may sell them, destroy them or dispose of them without payment of import duty for the benefit of the Administration or of a charitable institution.”; and

(b) after subsection (7) there shall be added the following new subsection to be numbered subsection (8) -

“(8) If the Fiscal Officer decides, under subsection (7), to destroy the goods, he shall inform the previous owner who shall be liable for the cost of destroying the goods.”.

6. For subsection (3) of section 159 of the principal Ordinance there shall be substituted the following new subsection -

“(3) Where it is necessary to convert currency in order to determine the value of any goods for customs purposes, the rate of exchange to be used shall be that provided for by regulations made under subsection (4) below and applicable at the time that the goods are cleared for home use”.

7. This Ordinance shall come into force on the day of its publication in the Gazette.

10th June 2003  
(119/36)

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W. M. Jessett  
Chief Officer.

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Substitution  
of section 38  
of principal  
Ordinance.

Substitution  
of section 82  
of principal  
Ordinance.

Amendment  
of section 159  
of principal  
Ordinance.

Commencement.

Marginal Notes

1. Short title.
2. Ordinance 12/1969 (“principal Ordinance”) as amended by Ordinances 9/1971, 2/1975, 4/1977, 8/1977, 20/1987, 19/1989, 9/1991, 19/1999.
3. Amendment of section 30 of principal Ordinance.
4. Substitution of section 37 of principal Ordinance.
5. Substitution of section 38 of principal Ordinance.
6. Substitution of section 82 of principal Ordinance.
7. Amendment of section 159 of principal Ordinance.
8. Commencement.

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