



**SUPPLEMENT No. 2**  
**TO**  
**THE SOVEREIGN BASE AREAS GAZETTE**  
**No. 1297 of 25th July 2003**  
**LEGISLATION**

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**ORDINANCE 31 OF 2003**

**AN ORDINANCE TO AMEND AND CONSOLIDATE THE  
ORDINANCES CONCERNING THE IMPOSITION OF  
DUTIES OF CUSTOMS AND EXCISE**

***T.W. RIMMER***  
**ADMINISTRATOR**

*16th July 2003.*

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

**PART I**  
**INTRODUCTORY**

**1.** This Ordinance may be cited as the Customs and Excise Duties Ordinance 2003.

Short title.

**2.** -(1) In this Ordinance, unless the context otherwise requires -

Interpretation.

“clearance” in relation to any goods means the presentation of an entry relating to the goods, together with such documents as may be prescribed by any customs legislation, the payment of any customs and excise duties chargeable on the importation of the goods and the removal of the goods from customs control;

“customs legislation” includes this Ordinance, the Customs and Excise Ordinance 1969 and all Ordinances and public instruments relating to customs and excise in force in the Areas;

Ordinance 12/69 as amended by Ordinances 9/71, 2/75, 4/77, 8/77, 20/87, 19/89, 9/91 and 19/99

“European Union” or “countries of the European Union” means the countries and territories of the European Union specified in the First Schedule;

“the corresponding Republican Law” means Republican Law No. 224(I)/2002 as it may be amended or replaced from time to time, and includes any public instrument made under that Law.

(2) Any reference in this Ordinance to a numbered Schedule shall be construed as a reference to the correspondingly numbered Schedule to the corresponding Republican Law.

(3) Unless the context otherwise requires, any words or expressions used in this Ordinance which are defined in the Customs and Excise Ordinance 1969 shall have the same meaning for the purposes of this Ordinance as they have for the purposes of that Ordinance.

## PART II CUSTOMS DUTIES

Customs duties.

3. Unless otherwise provided in this or any other Ordinance, there shall be charged, collected and paid for the general benefit of the Administration, upon all goods specified in the Second Schedule-

- (a) which after importation into the Areas are cleared for home use; or
- (b) which being included in the report of any vessel or aircraft are not produced to the officer, as provided for by section 30 of the Customs and Excise Ordinance 1969,

the several duties (hereinafter referred to as "customs duties") appearing in the Second Schedule and set opposite each item respectively in the column of the Second Schedule which, under section 4 or 5, is applicable to such goods.

Preferential rates.

4. - (1) The rate of customs duty chargeable on imported goods of any description is the preferential rate set out in the Second Schedule in relation to goods of that description if the goods are shown to the satisfaction of the Fiscal Officer, by means of a certificate of origin properly completed in the approved form, to have been consigned to the Areas from a country which is a member of the European Union and the goods have been grown, produced or manufactured in the European Union:

Provided that goods shall be deemed to have been grown, produced or manufactured in the European Union if they satisfy the rules of consignment and origin specified in the Protocol, signed at Brussels on 15 September 1977, concerning the definition of the concept of "originating products" and methods of administrative co-operation which constitutes an annex to the Additional Protocol to the Agreement signed at Brussels on 19th December 1972 establishing an Association between the Republic and the European Union.

(2) No claim for customs duty to be chargeable on any goods at a preferential rate shall be allowed unless the claim is made by the importer or owner of the goods on the entry at the time of clearance:

Provided that if such a claim is not substantiated at the time of the presentation of the entry by the production of the appropriate certificate of origin and duty is accordingly paid at the general rate of duty, as provided for by section 5, the duty charged shall be appropriately adjusted on presentation of the certificate of origin within a period not exceeding six months from the date of presentation of the entry.

(3) In relation to any goods (other than manufactured tobacco) imported by post or in the luggage accompanying a passenger arriving from a country mentioned in the First Schedule, the Fiscal Officer may, if he is satisfied that the goods have been grown, produced or manufactured in that country as provided for in subsection (1) of

this section, apply the preferential rate chargeable on such goods without the production of a certificate of origin, if the Fiscal Officer is also satisfied that -

- (a) the goods are not intended for sale; and
- (b) where the goods have arrived by post their value does not exceed £115 and where the goods are part of a passenger's accompanying luggage their value does not exceed £325.

In exceptional cases where the production of a certificate of origin is in the opinion of the Fiscal Officer exceedingly difficult, the Fiscal Officer may prescribe any other means he deems satisfactory for the determination of the origin of any goods.

5. The rate of customs duty chargeable on imported goods of any description which do not qualify to be charged to duty at the preferential rate, is the general rate of duty set out in the Second Schedule in relation to goods of that description.

General rates.

6.-(1) Notwithstanding the provisions of this Ordinance, the assessment, levying, payment and collection of customs duties in respect of goods of the armed forces of the United Kingdom, the United Kingdom authorities, authorised service organisations, contractors, sutlers, members of a force or civilian component and their dependents shall be subject to the relevant provisions of the Treaty of Establishment and customs duties shall be assessed, levied, paid and collected in accordance with those provisions.

Customs arrangements relating to the Armed Forces etc.

(2) Notwithstanding the provisions of this Ordinance, any used goods, equipment, materials and accessories that are imported without the payment of any customs or excise duties, in accordance with subsection (1) of this section, by the forces of the United Kingdom, authorised service organisations or United Kingdom authorities, and subsequently disposed of by them, shall be charged with an import duty at an *ad valorem* rate of 5%. The price at which the goods are sold shall be taken to be their dutiable value, except in the case of motor vehicles, which are disposed of otherwise than by being dismantled or re-exported, and which shall not be charged at the *ad valorem* rate of 5%, but with import and excise duties, in accordance with the rates in force at the time of their disposal and the price at which they are sold shall be taken to be their dutiable value.

(3) Any expressions used in subsections (1) and (2) above which are defined in the Treaty of Establishment shall have the same meanings for the purposes of this section as they have for the purposes of the Treaty.

### PART III EXCISE DUTIES

7. - (1) Except where otherwise provided for by the Third Schedule and subject to any other provisions of the customs legislation, excise duties shall be charged, levied, collected and paid for the general benefit of the Administration upon -

Excise duties.

- (a) all imported goods specified in the Third Schedule which-
  - (i) after their importation into the Areas, are cleared for home use; or

- (ii) being included in the report of a vessel or aircraft, are not accounted for to the satisfaction of the proper officer as required by section 30 of the Customs and Excise Ordinance 1969; and
- (b) all goods specified in the Third Schedule which, being manufactured or produced in the Areas, are cleared for home use or otherwise become chargeable to excise duty, at the rate set out in the Third Schedule in relation to goods of the description concerned:

Provided that for the purposes of this section, the time of clearance is -

- (i) in the case of locally produced spirits, the time of receipt by the Vine Products Council of the Republic or the time of delivery from the distillery of a category A distiller within the meaning of the Republican legislation; and
- (ii) in the case of any other goods, except where otherwise provided, the time of delivery from the factory or other place of production or manufacture.

(2) Where in accordance with the provisions of this section, excise duty is charged *ad valorem*, the dutiable value shall be taken to be -

- (a) in the case of imported goods, the dutiable value as provided for by section 159 of the Customs and Excise Ordinance; and
- (b) in the case of locally produced or manufactured goods, the normal selling price for the goods on their delivery from the factory or place of production or manufacture:

Provided that for the purposes of determining the normal selling price, the provisions of section 159 of the Customs and Excise Ordinance 1969 and the Agreement for the Application of Section VII of the General Duties and Trade Agreement shall be applicable with appropriate modifications.

(3) Except where otherwise provided in this or any other Ordinance, the delivery or transport from a factory or other place of production or manufacture of any goods subject to excise duty is prohibited, except after the lodging of an entry in such form and manner and containing such particulars as the Fiscal Officer may direct and for the purposes of section 24(2) of the Customs and Excise Ordinance 1969.

(4) Any person who contravenes or fails to comply with any provision of subsection (3) above shall be guilty of an offence and shall be liable on conviction to a fine not exceeding one thousand five hundred pounds or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding two years or to both such penalties, and any goods in respect of which the offence was committed shall be liable to forfeiture.

**8.** - (1) Notwithstanding the provisions of this Ordinance, where under section 6 or any other Ordinance, any individuals, bodies, authorities or organisations are entitled to receive any goods (“customs-free goods”) without the payment of any customs duty, a similar relief shall, in the absence of any provision to the contrary,

apply in relation to any goods which are chargeable to excise duty and which are delivered to such individuals, bodies, authorities and organisations in circumstances similar to those under which customs-free goods may be delivered to them.

(2) Notwithstanding subsection (1) above, when beer manufactured in the Areas or the Republic is delivered from a brewery to the Navy, Army and Air Force Institutes (NAAFI) for their exclusive use or consumption or for sale to persons entitled under the Treaty of Establishment to purchase goods by retail from NAAFI, then, subject to the fulfilment of such conditions as the Fiscal Officer may impose, payment of excise duty shall not be required in respect of such beer.

(3) Subject to the provisions of this Ordinance and in accordance with regulations made by the Administrator, oil which is to be used exclusively for agricultural purposes, fishing or fish farming must be marked or coloured (or both) by the addition to it of a marker or colouring substance and may be sold only to entitled users, free of excise duty.

(4) Any person who uses, possesses, transports or disposes of any marked or coloured oil contrary to regulations made under subsection (3) above shall be guilty of an offence and shall be liable on conviction to a fine not exceeding three times the excise duty which would otherwise have been chargeable on the oil in question if the oil had not been delivered free of duty, or to a fine of one thousand five hundred pounds, whichever is the greater, or to imprisonment not exceeding two years, or to both such penalties, and the oil and any vehicle or other means of transport in respect of which the offence was committed shall be liable to forfeiture.

#### **PART IV RELIEFS FROM DUTIES**

**9.** - (1) Where goods which have been exported from the Areas, whether they had been produced in the Areas or elsewhere, are subsequently re-imported after having undergone a process which has not changed their classification for customs purposes, they shall be chargeable to customs and excise duties at the rates applicable at the time of their clearance and on the value of such process, including all expenses relating to the dispatch and re-importation of the goods, provided that the goods would not have been chargeable to any customs or excise duty under section 32 of the Customs and Excise Ordinance 1969, if they were to have been re-imported without having undergone any process.

Reduction of duty on goods re-imported after processing.

(2) The provisions of subsection (1) above shall not affect any powers of the Fiscal Officer under any other customs legislation concerning the determination of the value of goods.

**10.** - (1) Notwithstanding any provisions under which certain goods may be imported free of import duty for use by certain privileged persons, organisations, authorities and organisations, under such conditions as the Fiscal Officer may impose for the protection of the revenue, goods of any description specified in the Fourth Schedule shall, in the circumstances and subject to the conditions set out in that Schedule, be relieved, unless otherwise provided for in the fourth column of that Schedule, from any customs or excise duty which would otherwise be chargeable on them under this Ordinance, provided that relief from the payment is claimed by or on behalf of the importer before the goods are released from customs control, save as is otherwise provided in this Ordinance.

Conditional reliefs.

(2) Goods imported by or on behalf and for the use of the Administrator shall not be chargeable to any duty of customs or excise.

(3) Notwithstanding the provisions of subsection (1) above, the Administrator may by Order published in the Gazette, grant relief from import duties on the importation into the Areas of goods of such descriptions as may be specified in the Order and such relief may be granted subject to such conditions as may be provided for in the Order including conditions that have to be complied with in relation to the goods after they have been imported.

(4) Nothing contained in an Order made under subsection (3) above shall be construed as authorising the importation into the Areas of any goods whose importation is subject to any prohibition or restriction under or by virtue of any enactment.

## **PART V DRAWBACK OF CUSTOMS AND EXCISE DUTIES**

Drawback of  
custom or excise  
duties.

**11.** Subject to the provisions of any other customs legislation and to any conditions that may be imposed by the Fiscal Officer for the protection of the revenue, drawback of customs duty or of excise duty, as the case may require be, shall be payable to the extent shown in the third column of the Fifth Schedule when goods of a description specified in the second column of the Fifth Schedule are used, to the satisfaction of the Fiscal Officer, as specified in the fifth column of the Fifth Schedule, or in the production or manufacture in the Areas of any goods described in the fourth column of that Schedule which are exported or loaded on ships or aircraft as supplies, or delivered to persons, organisations, authorities or organisations entitled under this or any other Ordinance to import such goods without payment of duty:

Provided that, save where the Fifth Schedule otherwise provides, drawback of customs or excise duty shall not be payable where more than three years have elapsed between the date of payment of the customs or excise duty claimed and the date of receipt by the proper officer of the claim to drawback.

## **PART VI MISCELLANEOUS PROVISIONS**

Relief by way of  
refund.

**12.** Where under this or any other Ordinance relief from customs or excise duties is granted in respect of goods delivered to certain individuals, organisations, authorities or institutions and, in the opinion of the Chief Officer, the circumstances under which such goods are usually supplied are such that delivery cannot conveniently be made from duty-free stocks, the Fiscal Officer may refund any customs or excise duties paid in respect of the goods.

Prohibitions and  
restrictions.

**13. – (1)** The Administrator may, where it appears to him to be necessary for the protection of the revenue, by Order published in the Gazette, prohibit or restrict, subject to such conditions as he sees fit to impose, the importation or use of any article.

(2) Any person who contravenes an Order made under this section shall be guilty of an offence and liable upon conviction to a fine not exceeding seven hundred and fifty pounds or, if greater, three times the value of the article in respect of which the offence was committed, and that article shall be liable to forfeiture.



**14.** – (1) A court of the Areas shall take judicial notice of the corresponding Republican Law and of any document made under or for any of the purposes of the corresponding Republican Law.

Judicial notice and proving Republican Law and documents.

(2) For the purposes of this section, the production of a copy of any part of the corresponding Republican Law –

- (a) contained in any printed collection of enactments purporting to be printed and published by an authority of the Republic; or
- (b) contained in any issue of the Official Gazette of the Republic; or
- (c) purporting to be printed by the Government Printer of the Republic, by whatever name called,

shall be incontrovertible evidence in court and for all purposes whatsoever of the due and lawful making of the corresponding Republican Law.

(3) For the purposes of this section, a version of any part of the corresponding Republican Law in the English language –

- (a) purporting to be produced by any authority of the Republic; or
- (b) certified as being accurate by any officer of the Administration considered by the Court to have been at the time of such certification a competent and adequate translator into the English language from the Greek language; or
- (c) given or produced in the course of oral evidence of any person whom the Court considers to be a competent translator for the purpose; or
- (d) stated orally in Court or produced in writing by a Registrar or official Court interpreter,

may be held by the Court to be incontrovertible evidence for all purposes whatsoever that such version is the accurate version of the corresponding Republican Law or part of the corresponding Republican Law.

(4) For the purposes of this section, the production of –

- (a) a document made under or for any of the purposes of the corresponding Republican Law (“a relevant document”), the accuracy of which is certified in writing by a senior officer of the Government Department of the Republic responsible for customs and excise matters; or
- (b) an English translation of a relevant document, the accuracy of which is certified in writing by a translator of recognised competence,

may be held by the Court to be incontrovertible evidence for all purposes of the contents of such document.

**15.** The following Ordinances are hereby repealed –

Repeals.

- (a) the Customs and Excise Duties Ordinance 1989; Ordinance 10/89.
- (b) the Customs and Excise Duties (Amendment) (No. 1) Ordinance 1989; Ordinance 23/89.
- (c) the Customs and Excise Duties (Amendment) Ordinance 1990; Ordinance 16/90.

- Ordinance 11/91. (d) the Customs and Excise Duties (Amendment) Ordinance 1991 (made on 18th July 1991);
- Ordinance 20/91. (e) the Customs and Excise Duties (Amendment) Ordinance 1991 (made on 16th December 1991);
- Ordinance 2/92. (f) the Customs and Excise Duties (Amendment) Ordinance 1992 (made on 11th March 1992);
- Ordinance 8/92. (g) the Customs and Excise Duties (Amendment) Ordinance 1992 (made on 15th May 1992);
- Ordinance 17/92. (h) the Customs and Excise Duties (Amendment) Ordinance 1992 (made on 17th December 1992);
- Ordinance 9/93. (i) the Customs and Excise Duties (Amendment) Ordinance 1993;
- Ordinance 12/93. (j) the Customs and Excise Duties (Amendment) (No. 2) Ordinance 1993;
- Ordinance 3/94. (k) the Customs and Excise Duties (Amendment) Ordinance 1994;
- Ordinance 12/95. (l) the Customs and Excise Duties (Amendment) Ordinance 1995;
- Ordinance 1/98. (m) the Customs and Excise Duties (Amendment) Ordinance 1998;
- Ordinance 3/02. (n) the Customs and Excise Duties (Amendment) Ordinance 2002.

Commencement.

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

*16th July 2003*  
(119/36)

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W. M. Jessett  
Chief Officer.

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## MARGINAL NOTES

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