

ORDINANCE 14 OF 2004

**AN ORDINANCE TO AMEND THE CUSTOMS AND
EXCISE DUTIES ORDINANCE 2003**

P. T. C. Pearson CBE
ADMINISTRATOR

11th May 2004.

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 Duties (Amendment) (No. 2) Ordinance 2004. Short title.

2. For subsection (2) of section 6 of the Customs and Excise Duties Ordinance 2003 there is substituted the following— Amendment
of section 6 of
Ordinance
31/2003 as
amended by
Ordinance 1/2004.

“(2) Notwithstanding any other provision of this Ordinance, any used goods that, in accordance with subsection (1) above, are imported without payment of any customs duties, by the forces of the United Kingdom, or by authorised service organisations or by the United Kingdom authorities and which are subsequently disposed of by them, shall not be chargeable with customs duty if the goods had originated from a member State of the European Union, and in any other case the goods shall be chargeable at a rate of 5% of their dutiable value which shall be taken to be their actual sale price, except for motor vehicles which are disposed of otherwise than by being dismantled or re-exported, which shall be chargeable by reference to their dutiable value (which shall be taken to be the price at which they are sold) and at the rate in force at the time of their disposal.”.

3. This Ordinance shall be deemed to have come into force on 1st January 2004. Commencement.

17th May 2004
(SBA/128/213)

P. D. Draycott
Chief Officer.
