



**S U P P L E M E N T No. 2**  
**TO**  
**THE SOVEREIGN BASE AREAS GAZETTE**  
**No. 1410 of 22nd February 2006**  
**LEGISLATION**

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**ORDINANCE 3 OF 2006**

**AN ORDINANCE**  
**TO MAKE PROVISION FOR THE CHARGING AND**  
**COLLECTION OF EXCISE DUTIES AND FOR RELATED**  
**MATTERS**

**P. T. C. Pearson CBE**  
**ADMINISTRATOR**

*20th February 2006.*

**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 Excise Ordinance 2006.

Short title.

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

Interpretation.

“excise” includes any duty of excise;

“relevant Republican provision” has the meaning given to that expression by section 4.

(2) Any reference in this Ordinance to a provision of the Areas and a provision of the Republic corresponding one to the other shall be construed as a reference to provisions of the Areas and of the Republic respectively whose effects are similar or substantially similar.

**3.** The administration, control, collection and enforcement of excise shall be under the care and management of the Fiscal Officer.

Excise under the care and management of the Fiscal Officer.

**4.—(1)** Subject to the other provisions of this Ordinance, a right, power, liability, obligation, restriction, remedy or procedure similar to one existing, applying or otherwise having effect in the Republic by or under any relevant Republican provision shall, so far as possible and subject to any necessary modification, exist, apply or otherwise have effect in the Areas.

General adoption of Republican excise provisions.

Schedule.

(2) A relevant Republican provision means a Republican provision relating to excise which is contained in a Republican Law mentioned in the Schedule, and includes—

- (a) such a Republican provision as it may be amended from time to time;
- (b) a Republican provision contained in any public instrument made under a Republican Law mentioned in the Schedule;
- (c) a provision in a Republican Law which is mentioned in the Schedule, notwithstanding that that Law has been repealed and been re-enacted (with or without modifications) in the Republic,

but does not include a provision contained in a Republican Law which is mentioned in the Schedule and which has been repealed but has not been re-enacted (with or without modifications) in the Republic.

(3) The Administrator may by order published in the Gazette vary the Schedule by adding to or deleting from it any Republican provision.

(4) For the purposes of subsections (1) and (2) above, where a relevant Republican provision contains a reference to any other Republican provision, then—

- (a) if there is a provision of the Areas which corresponds to that other Republican provision, the reference to the other Republican provision shall be construed as a reference to the corresponding provision of the Areas;
- (b) in any other case, the relevant Republican provision containing the reference to the other Republican provision shall be treated as if it were not a relevant Republican provision.

(5) For the purposes of subsections (1) and (2) above, any reference in a relevant Republican provision—

- (a) to the Republic, shall be construed as a reference to the Areas;
- (b) to a court, shall be construed as a reference the Judge's Court.

(6) Any power, duty, act or other thing which under a relevant Republican provision may or must be done in the Republic by a person authorised to do it by the Director of the Department of Customs and Excise of the Republic may, or as the case may require, shall, be done in the Areas by such person as may be so authorised by the Fiscal Officer.

**5.** The Administrator may by order published in the Gazette provide that any right, power, liability, obligation, restriction, remedy or procedure which exists, applies or otherwise has effect in the Areas, or which would exist, apply or otherwise have effect in the Areas by virtue of section 4(1) above—

- (a) is not to do so; or
- (b) is to cease to do so; or
- (c) is to do so subject to such exceptions, adaptations or modifications as may be specified in the order.

Administrator may by order except, adapt or modify the application of any Republican excise provision.

6.—(1) A court of the Areas shall take judicial notice of any relevant Republican provision and of any Republican document made under or pursuant to a relevant Republican provision.

Proof of  
Republican  
provisions and  
documents.

(2) For the purposes of this Ordinance, the production of a copy of any Republican provision—

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

shall be conclusive evidence in court and for all purposes whatsoever of the due and lawful making of such Republican provision.

(3) For the purposes of this Ordinance, a version in the English language of any Republican provision—

- (a) purporting to be produced by any authority of the Republic;  
or
- (b) certified as being an accurate translation 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 language in which the Republican provision was published in the Republic; 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 in any of those cases be held by the court to be conclusive evidence for all purposes whatsoever that such version is an accurate English version of the Republican provision in question.

(4) For the purposes of this Ordinance, the production of—

- (a) a Republican document, the accuracy of which is certified in writing by a senior officer of the Government Department of the Republic responsible for excise matters; or
- (b) an English translation of a Republican document, the accuracy of which is certified in writing by a translator of recognised competence,

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

7. Such provisions of—

- (a) the Customs and Excise Ordinance 1969; and
- (b) the Customs and Excise Duties Ordinance 2003,

as were not repealed by section 119 of and Schedule 2 to the Customs Ordinance 2005 are repealed.

Repeals  
Ordinance  
12/1969  
Ordinance  
31/2003  
Ordinance  
16/2005.

8. This Ordinance comes into force on the day of its publication in the Gazette.

Commencement.

**SCHEDULE**

(Section 4(2), 4(2)(b), 4(2)(c), 4(3))

## Republican Laws Containing Relevant Republican Provisions

| Title (and number) of Republican Law | Edition of Republican Gazette in which Law was published | Date Law came into force in the Republic   |
|--------------------------------------|--|--|
| Excise Duties Law 2004 (91(I)/2004)  | No 3846, Part A  | Sections 36(a), 50, 51, 53, 81, 82, 84, 85 and 100 and the First, Second, Third and Fourth Schedules on 29th April 2004 All other provisions on 1st May 2004 |

21st February 2006  
(128/265)

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P. D. Draycott  
Chief Officer.

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