
TAX COLLECTION (AMENDMENT) ORDINANCE 2008

An Ordinance to amend the Tax Collection Ordinance 1964

R. H. LACEY
ADMINISTRATOR

24th June 2008.

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

1. Short Title

This Ordinance may be cited as the Tax Collection (Amendment) Ordinance 2008.

2. Interpretation

In this Ordinance—

“the principal Ordinance” means the Tax Collection Ordinance 1964(a).

3. Section 5 and the First Schedule repealed

Section 5 and the First Schedule of the principal Ordinance are repealed.

4. Section 7 repealed and replaced

Section 7 of the principal Ordinance is repealed and replaced as follows:

“7. Collection of taxes once due and payable

When taxes become due and payable, a tax collector may proceed with the collection of those taxes from persons liable to them.”.

5. Section 8(2) repealed

Section 8(2) of the principal Ordinance is repealed.

6. Commencement

This Ordinance comes into force on the day it is published in the Gazette.

Notes
(a) Ordinance 8/64.

EXPLANATORY NOTE

(This note does not form part of the Ordinance)

Introduction

1. This explanatory note relates to the Tax Collection (Amendment) Ordinance 2008. It has been prepared by the Office of the Attorney General and Legal Adviser in order to assist the reader of the Ordinance. It does not form part of the Ordinance.
2. The note needs to be read in conjunction with the Ordinance. It is not, and is not meant to be, a comprehensive description of the Ordinance. When a section or part of a section does not seem to require any explanation or comment, none is given.

Particular Points

3. Section 3 repeals s.5 and the First Schedule of the Tax Collection Ordinance 1964. The repealed section made provision for annual warrants directing the Fiscal Officer and tax collectors to proceed with the collection of taxes after they have become due and payable. The First Schedule sets out the form of the warrant. Section 4 repeals and replaces s.7 of the Tax Collection Ordinance 1964. The repealed s.7 provided that tax collectors shall proceed with the collection of taxes that have become due and payable on the issue of the warrant. The new s.7 provides that tax collectors may collect taxes once they become due and payable.
4. Section 5 repeals s.8(2) of the Tax Collection Ordinance 1964. This subsection made provision for the rounding up of payments in mils. It is obsolescent as this unit of currency no longer exists.