
**VALUE ADDED TAX (AMENDMENT) ORDINANCE
2020**

An Ordinance to amend the Value Added Tax Ordinance 2008.

R. Thomson
ADMINISTRATOR

18 December 2020

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

Short title and commencement

- 1.**—(1) This Ordinance may be cited as the Value Added Tax (Amendment) Ordinance 2020.
(2) This Ordinance comes into force on 1 January 2021 at 1:00 a.m.

Amendment of the Value Added Tax Ordinance 2008

- 2.**—(1) The Value Added Tax Ordinance 2008(a) is amended as follows.
(2) In section 2 (interpretation) omit the definitions of “officer of the Republic” and “officer of the areas”.
(3) In section 3 (general application) omit subsection (2).

(a) Ordinance 14/2008, as amended by Ordinance 06/2010

(4) In section 4 (modifications and adaptations) at subsection (1)(b) substitute the words “the VAT law included in Schedule 1 continues to have effect in the Areas” with “that new VAT law will have effect in the Areas”.

(5) For section 5 (powers and duties) substitute—

“**5.**—(1) A function conferred on an officer of the Republic under a VAT law is—

- (a) a conferred function for the purposes of the Conferral of Functions on the Republic Ordinance 2020 (“the Conferral Ordinance”)(**a**); and
- (b) is exercisable by an officer of the Republic only if provided for by the Conferral Ordinance.

(2) To the extent that section 5 of the Conferral Ordinance prevents a function referred to in subsection (1) from being exercised by an officer of the Republic, that function is exercisable by the Chief Officer.”

(a) Ordinance 46/2020.

EXPLANATORY NOTE

(This note is not part of the Ordinance)

1. This explanatory note relates to the Value Added Tax (Amendment) Ordinance 2020 (“the Ordinance”). 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. This note should be read in conjunction with the Ordinance. It is not, and is not meant to be, a comprehensive description of the Ordinance.

3. The purpose of the Ordinance is, in accordance with the Protocol to the Withdrawal Agreement relating to the Areas (“the Protocol”) to confer public functions of VAT law in the Areas on officers of the Republic.

4. Section 2 amends the Value Added Tax Ordinance 2008 to confer the public functions of VAT law in the Areas on officers of the Republic, in cases where this is required by Article 13 of the Protocol. It does so by reference to the Conferral of Protocol Functions on the Republic Ordinance 2020, which makes more detailed provision about the conferral of functions under the Protocol.

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