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No. 61

THE POWERS AND DUTIES (OFFICERS OF THE REPUBLIC OF CYPRUS) (CONSOLIDATION) ORDINANCE, 1976
(Ordinance 4 of 1976).

ORDER MADE BY THE ADMINISTRATOR UNDER SECTION 3.

In exercise of the powers conferred upon him by Section 3 of the Powers and Duties (Officers of the Republic of Cyprus) (Consolidation) Ordinance, 1976 and all other powers enabling him in that behalf, the Administrator hereby makes the following Order:

1. This Order may be cited as the Powers and Duties (Officers of the Republic of Cyprus) (Consolidation) (Amendment) Order, 1992 and shall be read as one with the Powers and Duties (Officers of the Republic of Cyprus) (Consolidation) Order, 1976 as amended from time to time (hereinafter referred to as “the principal Order”).

2. The Schedule to the principal Order is hereby amended by adding at the end of Part I thereof the following new items:

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Dated this 27th day of July, 1992.

By the Administrator’s Command,
A.J.H. ADAMS,
Chief Officer,
Sovereign Base Areas.

(128/10/2)
(119/8/2)
No. 62

THE POWERS AND DUTIES (OFFICERS OF THE REPUBLIC OF CYPRUS) (CONSOLIDATION) ORDINANCE, 1976
(Ordinance 4 of 1976).

ORDER MADE BY THE ADMINISTRATOR
UNDER SECTION 10.

In exercise of the powers conferred upon him by Section 10 of the Powers and Duties (Officers of the Republic of Cyprus) (Consolidation) Ordinance, 1976 and all other powers enabling him in that behalf, the Administrator hereby makes the following Order:—

1. This Order may be cited as the Powers and Duties (Officers of the Republic of Cyprus) (Consolidation) (Amendment of Schedule) Order, 1992 and shall be read as one with the Schedule to the Powers and Duties (Officers of the Republic of Cyprus) (Consolidation) Order, 1976 as amended from time to time (hereinafter referred to as “the principal Order”).

2. The Schedule to the Powers and Duties (Officers of the Republic of Cyprus) (Consolidation) Order, 1976 is hereby amended by adding at the end thereof the following Ordinance:—

<table>
<thead>
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Dated this 27th day of July, 1992.

By the Administrator’s Command,  
A.J.H. ADAMS,  
Chief Officer,  
Sovereign Base Areas.

(128/10/2)  
(119/8/2)
In exercise of the powers conferred upon him by the Value Added Tax (Second-hand Goods) Regulations, 1992, the Acting Commissioner of Value Added Tax hereby notifies the following:

1. “Car Dealer” means a taxable person who conducts a business, the main object or part thereof consisting in the sale of cars.

“Registration number in the V.A.T. Register” means the number inscribed on the certificate of registration issued by the Commissioner to a taxable person.

2. Any car dealer who, by virtue of Regulation 3 of the Value Added Tax (Second-hand Goods) Regulations, 1992 may make a supply of any second-hand passenger vehicle, shall keep the purchase and sale invoices referred to in paragraphs 3, 4 and 5 mentioned below, also a book where the stock shall be recorded in any form whatsoever and including the following details in respect of any car which is either purchased or sold:-

(a) For purchases:
   (i) Serial number of the stock,
   (ii) date of purchase,
   (iii) purchase invoice number,
   (iv) name of the seller,
   (v) car registration number,
   (vi) make and model of car.

(b) For sales:
   (i) Date of sale,
   (ii) sale invoice number,
   (iii) name of buyer,
   (iv) car registration number,
   (v) make and model of car.

(c) Accounting details:
   (i) Value of the purchase,
   (ii) value of the sale (or any other means of disposal if not a sale),
   (iii) marginal profit (the difference occurring between the sums shown in paragraphs (i) and (ii) above,
   (iv) the rate of the tax applicable on the date of the sale,
   (v) the corresponding tax.
3. Where a “car dealer” purchases a car from any person who is not a “car dealer”, he shall be required to make out a purchase invoice which shall contain the following details:–

(a) The name and address of the “car dealer”;
(b) the name and address of the person who effects the sale;
(c) the number of the book where the stock is recorded;
(d) the number of the purchase invoice;
(e) the date of the transaction;
(f) the details of the car including its registration number, the make and model of the car;
(g) the total purchase price.

The person selling the car shall sign and date the said invoice, certifying that he is the person who effects the sale at the price mentioned in the invoice. The “car dealer” shall be required to enter the details of the purchase in the book kept for recording the stock as in paragraph 2 of the Notification specified, without any modification whatsoever and shall keep a copy of the said invoice.

4. Where a “car dealer” purchases a car from another “car dealer” the invoice may be made out by the person who effects the sale and the procedure to be followed shall be the same as in paragraph 3 above provided.

(5) Where a “car dealer” sells a car, he shall be required to make out a sale invoice which shall contain the following details:–

(a) The name, the address and the “car dealer’s” registration number in the V.A.T. Register;
(b) the name and address of the purchaser;
(c) the number of the book where the stock is recorded;
(d) the number of the invoice;
(e) the date of the sale;
(f) the details of the car including its registration number, the make and model of the car;
(g) the total sale price including V.A.T.

The purchaser shall be required to sign and date the invoice, certifying that he is the purchaser of the car referred to in the invoice, at the price shown therein.

The “car dealer” shall be required to sign and date a certification appearing in the invoice which shall state as follows:–

“I have not been, neither shall I be, credited with any input tax in relation to the sale of the car to which this invoice relates.”.
He shall, furthermore, be required to enter in the book where the stock is recorded, the details of the sale without effecting any modification whatsoever and shall keep a copy of the related invoice.

Dated this 28th day of July, 1992.

C.J. EDWARDS,
Acting Commissioner of Value Added Tax,
Sovereign Base Areas.

(119/8/2)
THE LAND ACQUISITION ORDINANCE

NOTIFICATION UNDER SECTION 7.

Whereas by Public Instrument No. 49 published in Supplement No. 3 to the Gazette No. 965 of the 26th June, 1992 the Administrator declared the widening of the Frenaros-Vryssoulles Road within the Dhekelia Sovereign Base Area to be an undertaking of public utility;

And whereas the Area Officer, Dhekelia, in compliance with subsection (1) of Section 6 of the Land Acquisition Ordinance and by Public Instrument No. 54 of 1992 gave particulars of the land to be acquired in connection with the said undertaking of public utility (hereinafter referred to as “the land”);

And whereas the Area Officer, Dhekelia, in compliance with subsection (2) of the said Section, forwarded to the Administrator the required recommendations, plan and particulars;

And whereas the Administrator has approved the plan and particulars submitted and has considered it expedient, having regard to the circumstances of the case, that the land be acquired;

Now, therefore, in exercise of the powers vested in him by Section 7 of the Land Acquisition Ordinance, the Administrator hereby sanctions the acquisition of the land under the provisions of the said Ordinance.

Dated this 29th day of July, 1992.

By the Administrator’s Command,
A.J.H. ADAMS,
Chief Officer,
Sovereign Base Areas.

(106/1)
In exercise of the powers vested in him by Section 5(14) of the Value Added Tax Ordinance, 1992 the Administrator hereby makes the following Regulations:-

1. These Regulations may be cited as the Value Added Tax (Treatment of Transactions) Regulations, 1992.

2. In these regulations, unless the context otherwise requires-

"finance agreement" means an agreement for the sale of goods whereby the property in those goods is not to be transferred until the whole of the price has been paid and the seller retains until then the right to repossess the goods;

"firearms" means rifles, shotguns, pistols (including revolvers) and airguns;

"insurer" has the meaning as that expression has for the purpose of the Insurance Companies Republican Law, 1984;

"motor car" means any motor vehicle which is designed for the transport of up to nine persons (including the driver) or any motor vehicle registered by the Competent Authority for the registration of motor vehicles, for the transport of nine persons (including the driver) but does not include -

(i) ambulances and prison vans,
(ii) hearses;

"motor cycle" includes a motor bicycle, motor tricycle or motor scooter (whether or not a sidecar is attached), a bicycle or tricycle with an attachment for propelling it by mechanical means and any mechanically propelled vehicle with three wheels capable of accommodating only one person;

"works of art", "antiques" and "collectors' pieces" means the following goods:-

(a) paintings, drawings and pastels, executed by hand, other than hand-painted or hand-decorated manufactured articles;
(b) original engravings, prints and lithographs;
(c) original sculptures and statuary, in any material;
(d) antiques, of an age exceeding one hundred years, except pearls and loose gem stones;
(e) collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological or ethnographic interest.

3. The disposal, by a person who repossessed it under the terms of a finance agreement, of a used motor car in the same condition as it was when it was so repossessed, shall be treated as neither a supply of goods nor a supply of services.
4. The disposal by an insurer of a used motor car acquired in the settlement of a claim under a policy of insurance and in the same condition as it was in when it was so acquired, shall be treated as neither a supply of goods nor a supply of services.

5. The disposal of any goods for no consideration, where on a previous supply or on their importation tax charged thereon has been excluded from any credit by any regulation made under Section 25 (11) of the Ordinance or by virtue of Section 25 (13) of the Ordinance, shall be treated as neither a supply of goods nor a supply of services.

6.- (1) Each of the following descriptions of transactions shall be treated as neither a supply of goods nor a supply of services -
   (a) the disposal of any of the goods listed in paragraph (3) of this regulation by a person who repossessed them under the terms of a finance agreement;
   (b) the disposal of any of the goods listed in paragraph (3) of this regulation by an insurer who acquired them in the settlement of a claim under a policy of insurance;
   (c) the disposal of a boat by a mortgagee after he had taken possession thereof under the terms of a marine mortgage;
   (d) the disposal of an aircraft by a mortgagee after he had taken possession thereof under the terms of an aircraft mortgage;
   If, in each case, the goods so disposed of are in the same condition at the time of disposal as they were when they were repossessed, acquired or taken into possession, as the case may be, and if a supply of them in the Areas or the Republic by the person from whom in each case they were obtained would not have been chargeable with tax, or would have been chargeable with tax on less than the full value of such supply.

(2) Paragraph (1) of this regulation shall not apply to reimported goods which were previously exported from the Areas or the Republic free of tax by virtue of the zero-rating provisions of the Ordinance or to imported goods which have not borne tax.

(3) The goods referred to in paragraphs (1) (a) and (b) of this regulation are :-
   (a) works of art, antiques and collectors' pieces;
   (b) caravans;
   (c) motor cycles;
   (d) boats and outboard motors;
   (e) electronic musical organs;
   (f) aircraft;
   (g) firearms.

7. There shall be treated as neither a supply of goods nor a supply of services, the following transfers by any person, of assets of his business:-
   (a) their transfer to a person to whom he transfers his business as a going concern -
(i) where the assets are to be used by the transferee in carrying on the same kind of business, whether or not as part of any existing business of the transferee, as that carried on by the transferor, and

(ii) where, in a case where the transferor is a taxable person, the transferee is already, or immediately becomes as a result of the transfer, a taxable person;

(b) their transfer to a person to whom he transfers part of his business as a going concern -

(i) where that part is capable of separate operation, and

(ii) where the assets are to be used by the transferee in carrying on the same kind of business, whether or not as part of any existing business of the transferee, as that carried on by the transferor in relation to that part, and

(iii) where, in a case in which the transferor is a taxable person, the transferee is already, or immediately becomes as a result of the transfer, a taxable person.

8. There shall be treated as neither a supply of goods nor a supply of services, the assignment by an owner of goods comprised in a hire-purchase or conditional sale agreement of his rights and interests thereunder, and of the goods comprised therein, to a bank or other financial institution.

9. There shall be treated as neither a supply of goods nor a supply of services the supply by a taxable person of goods the property in which passed to him as a pawnee -

(a) where the supply is to a person who was pawnor of these goods, and

(b) where the supply is made not later than three months from the date when the pawnee acquired the property in the goods.

10. There shall be treated as a supply of services and not as a supply of goods the exchange of a reconditioned article for an unserviceable article of a similar kind by a person who regularly offers in the course or furtherance of his business to provide a reconditioning facility by that means.

11. The supply of water insofar as it is not otherwise a supply of goods shall be treated as a supply of goods and not as a supply of services.

Dated this 3rd day of August, 1992.

By the Administrator's Command,

A.J.H. ADAMS,
Chief Officer,
Sovereign Base Areas.
No. 66

(Ordinance 3 of 1992)

REGULATIONS MADE UNDER SECTION 5 (16)

In exercise of the powers vested in him by Section 5 (16) of the Value Added Tax Ordinance, 1992 the Administrator hereby makes the following Regulations:

1. These Regulations may be cited as the Value Added Tax (Self-supplies) Regulations, 1992.

2. In these regulations unless the context otherwise requires:
   "motor car" means any motor vehicle which is designed for the transport of up to nine persons (including the driver) or any motor vehicle registered by the Competent Authority for the registration of motor vehicles for the transport of nine persons (including the driver),
   but does not include -
   (i) ambulances and prison vans;
   (ii) hearses.
   "printed matter" includes printed stationery but does not include anything produced by typing, duplicating or photo copying.

3.- (1) This regulation applies to the following motor cars produced or acquired by a taxable person in the course or furtherance of any business carried on by him, that is to say -
   (a) any motor car produced by him otherwise than by the conversion of a vehicle acquired by him;
   (b) any motor car produced by him by the conversion of another vehicle (whether a motor car or not) with respect to which the conditions specified in paragraph (2) below are satisfied;
   (c) any motor car acquired by him with respect to which those conditions are satisfied.

(2) The conditions mentioned in paragraph (1) above are -
   (a) that the motor car or other vehicle was imported by the taxable person or supplied to him under a taxable supply; and
   (b) that tax on the importation or supply has been or may be credited under Sections 25 and 26 of the Ordinance.

(3) Where a motor car to which this regulation applies -
   (a) is neither supplied by the taxable person in the course or furtherance of any business carried on by him nor converted into another vehicle (whether a motor car or not) in the course or furtherance of that business; but
   (b) is used by him for the purposes of that business; the motor car shall be treated for the purposes of the Ordinance as both supplied to him for the purposes of that business and supplied by him in the course or furtherance of that business, except where the Commissioner is satisfied that the motor car is, or is to be, used solely for the
purpose of research and development in his business as a producer of motor cars (other than as a producer of motor cars solely by the conversion of vehicles).

4.- (1) Where a person in the course or furtherance of any business carried on by him produces printed matter and the printed matter -

(a) is not supplied to another person or incorporated in other goods produced in the course or furtherance of that business; but

(b) is used by him for the purpose of a business carried on by him; then, subject to paragraph (2) below, the printed matter shall be treated for the purposes of the Ordinance as both supplied to him for the purpose of that business and supplied by him in the course or furtherance of that business.

(2) Paragraph (1) of this regulation does not apply if -

(a) that person is entitled to credit for all the input tax incurred by him other than such input tax which is not creditable by virtue of any regulations made under Section 25(11) of the Ordinance or by virtue of Section 25 (13) of the Ordinance; or

(b) the value of the supplies falling to be treated as made by and to that person would not, if those were the only supplies made or to be made by that person, make him liable to be registered for value added tax pursuant to the provisions of Part III of the Ordinance; or

(c) the Commissioner, being satisfied that the tax (if any) which would be attributable to the supplies after allowing for any credit under Sections 25 and 26 of the Ordinance would be negligible, has given, and has not withdrawn, a direction that the paragraph is not to apply.

Dated this 3rd day of August, 1992.

By the Administrator's Command,

A.J.H. ADAMS,
Chief Officer,
Sovereign Base Areas
REGULATIONS MADE UNDER SECTION 8 (3) (b).

In exercise of the powers vested in him by Section 8 (3) (b) of the Value Added Tax Ordinance, 1992 the Administrator hereby makes the following Regulations:

1. These Regulations may be cited as the Value Added Tax (Services from outside the Areas) Regulations, 1992.

2. In these Regulations -

"accounting period" has the same meaning as that expression has for the purposes of the Value Added Tax (Accounting and Payment) Regulations, 1992.

3. Services which are treated as made by a taxable person under Section 8 (1) of the Value Added Tax Ordinance, 1992 shall be treated as being supplied when the supplies are paid for or, if the consideration is not in money, on the last day of his accounting period in which the services are performed.

Dated this 3rd day of August, 1992.

By the Administrator's Command,

A.J.H. ADAMS,
Chief Officer,

(119/8/2)

Sovereign Base Areas
In exercise of the powers vested in him by Sections 25 (1) (a) and (b), (2) and (12), 33 (1) (e) (i) and (iii) and (2) of the Value Added Tax Ordinance, 1992 the Administrator hereby makes the following regulations:-

1. These regulations may be cited as the Value Added Tax (Accounting and Payment) Regulations, 1992.

2. In these Regulations, unless the context otherwise requires-
   "accounting period" means any period in respect of which a person is required to submit a tax declaration pursuant to regulation 3 of these Regulations;
   "registered" means registered under Part III of the Ordinance;
   "registration number" means the number allocated by the Commissioner to a taxable person when he becomes registered;
   "tax period" has the same meaning as it has for the purposes of Part III of the Ordinance.

3.-(1) Save as the Commissioner may otherwise allow, every person who is registered or was or is required to be registered shall, in respect of every tax period or in the case of a person who is registered every period of 3 months ending on the dates notified either in the certificate of registration issued to him when he becomes registered or otherwise, submit to the Commissioner, not later than 30 days after the end of the period to which it relates, a tax declaration (hereinafter referred to as a return) on the form issued by the Commissioner and published in the SBA Gazette, showing the amount of tax payable by, or creditable or payable to, him, and containing full information in respect of the other matters specified in the form and a declaration signed by him that the return is true and complete.

Provided that:

(a) the Commissioner may allow or direct a person to submit returns in respect of accounting periods of one month and to submit those returns within 30 days of the end of the accounting period to which they relate;

(b) the first return shall be for the period in which occurs the effective date determined in accordance with Part III of the Ordinance, upon which the person was or should have been registered, and the first accounting period shall begin on that date;

(c) where the Commissioner considers it necessary in the circumstances of any particular case or class of cases to vary the length of any accounting period (including varying it so as to make it longer than 3 months but not shorter than one month) or the date on which any accounting period begins or ends or by which any
return shall be submitted, he may allow or direct any person to submit returns accordingly, whether or not the accounting period so varied has ended.

(2) Any person to whom the Commissioner gives any direction in pursuance of the proviso to paragraph (1) of this regulation shall comply therewith.

(3) Save as the Commissioner may otherwise allow, where for the purposes of these regulations the Commissioner has made a requirement of any person pursuant to regulation 6-

(a) then the accounting period in respect of which taxable supplies were being made by the person who died or became incapacitated, shall end on the day previous to the date when death or incapacity took place; and

(b) a return made on his behalf shall be submitted in respect of that accounting period no later than the thirtieth day of the month next following the end of that accounting period; and

(c) the next accounting period shall start on the day following the aforesaid accounting period and it shall end, and all subsequent accounting periods shall begin and end, on the dates previously determined under paragraph (1) of this regulation.

(4) Any person who-

(a) ceases to be liable to be registered; or

(b) ceases to be entitled to be registered,

shall, unless another person has been registered with the registration number of and in substitution for him under regulation 3 (1) of the Value Added Tax (Transfers of Going Concerns) regulations, 1992 submit to the Commissioner a final return on the form issued by the Commissioner and published in the SBA Gazette and, unless the Commissioner in any case otherwise allows or directs, any such return shall contain full information in respect of the matters specified in the form and a declaration, signed by the person, that the return is true and complete and shall be submitted, in the case of a person who was or is registered, within 30 days of the effective date for cancellation of his registration, and in the case of any other person, within 30 days of the date upon which he ceases to be liable to be registered, and in either case shall be in respect of the final accounting period ending on the date aforementioned and be in substitution for the return, for the accounting period in which such date occurs.

(5) The Commissioner may allow tax chargeable in any accounting period to be treated as being chargeable in such later accounting period as he may specify.

4. Save as the Commissioner may otherwise allow or direct -

(a) any person submitting a return required by these regulations or by any other regulations made under any provisions of the Ordinance, shall account therein for all his output tax and, save as otherwise provided, all tax for which he is accountable by virtue of any such other regulations in respect of the accounting period to which the return relates;
(b) any person required to submit a return in accordance with these regulations or any other regulations made under any other provision of the Ordinance, shall pay to the Commissioner such amount of tax as is payable by him in respect of the accounting period to which the return relates, not later than the last day on which he is required by these regulations to make that return.

5. The Commissioner may allow a person to estimate a part of his output tax for any accounting period in cases where the Commissioner is satisfied that the person concerned is not able to account for the exact amount of output tax chargeable in that accounting period, provided that any such estimated amount shall be adjusted and exactly accounted for as tax chargeable in the next accounting period thereafter or in such later accounting period as the Commissioner may allow.

6. Where any person subject to any requirements under these regulations dies or become incapacitated and control of his assets passes to another person, being a personal representative, trustee in bankruptcy, receiver, liquidator, or person otherwise acting in a representative capacity, that other person shall, if the Commissioner so requires and so long as he has such control, comply with these requirements, provided that any requirement to pay tax shall only apply to that other person to the extent of the assets of the deceased or incapacitated person over which he has control; and save to the extent aforesaid, these regulations shall apply to such person so acting, as if he were the deceased or incapacitated person.

7. If a person makes an error in accounting for tax in any return furnished under these regulations, he shall correct it in such manner and within such time as the Commissioner may require in a notification which will be published in the SBA Gazette.

Dated this 3rd day of August, 1992.

By the Administrator's Command,

A.J.H. ADAMS,
Chief Officer,
Sovereign Base Areas

(119/8/2)
(Ordinance 3 of 1992.)

REGULATIONS MADE UNDER SECTIONS 25 (9) and 26 (2),
(a) and (b), (3) and (4).

In exercise of the powers vested in him by Sections 25 (9) and 26 (2),
(a) and (b) (3) and (4) of the Value Added Tax Ordinance, 1992, the
Administrator hereby makes the following Regulations:-

1. These Regulations may be cited as the Value Added Tax (Input Tax) (Apportionment) Regulations, 1992.

2.- (1) In these regulations, unless the context otherwise requires -

"accounting period" and "return" have the same meanings respectively as those expressions have for the purposes of the Value Added Tax (Accounting and Payment) Regulations, 1992;

"exempt input tax" means input tax which is attributable wholly or partly to an exempt supply;

the "first tax year" of a taxable person means a period of 12 calendar months commencing on the 1st day of January, February or March, according to his accounting periods, or on such other date as the Commissioner may approve or direct, next following his effective date of registration, determined in accordance with Part III of the Ordinance;

the "tax year" (except in the expression "first tax year") of a taxable person, means any period of 12 calendar months commencing on the day following the end of his first tax year or any succeeding period of 12 calendar months;

the "registration period" of a taxable person means the period commencing on his effective date of registration determined in accordance with Part III of the Ordinance and ending on the day before the beginning of his first tax year.

(2) The provisions of paragraphs (3), (4), (5) and (6) of this regulation shall be used for determining the longer period applicable to taxable persons under these Regulations.

(3) A taxable person who incurs exempt input tax during his first or any other tax year, shall have applied to him a longer period which shall correspond with that tax year unless he did not incur exempt input tax during his immediately preceding tax year or registration period, in which case his longer period shall -

(a) begin on the first day of his accounting period in which he first incurs exempt input tax; and

(b) end on the last day of his tax year,

except where he only incurs exempt input tax in the last accounting period of his tax year, in which case no longer period shall be applied to him in respect of that tax year.

(4) A taxable person who incurs exempt input tax during his registration period shall have applied to him, a longer period which shall
begin on the first day on which he incurs exempt input tax, and end on
the day before the commencement of his first tax year.

(5) In the case of a taxable person ceasing to be taxable during a longer
period applicable to him, that longer period shall end on the day when he
ceases to be taxable.

(6) The Commissioner may approve different provisions for different
circumstances and in particular may approve, in the case of a taxable
person who incurs exempt input tax, or a class of such persons, that a
longer period shall apply which need not correspond with a tax year.

3.- (1) Subject to paragraphs (2) and (3) of this regulation and
regulation 4, the amount of input tax to be provisionally attributed to
taxable supplies by a taxable person, shall be determined in any tax
period by the following method:

(a) importations by and supplies to the taxable person in the
accounting period shall be identified;

(b) the input tax on such importations and supplies as are wholly
used or to be used by him in making taxable supplies may be
credited;

(c) the input tax on such importations and supplies as are wholly
used or to be used by him otherwise than for the making of
taxable supplies may not be credited;

(d) the creditable proportion of any remaining input tax shall be
provisionally calculated as follows:-

Subject to paragraph (2) of this regulation, there may be credited
such proportion of any remaining input tax, as bears the same ratio
to the total remaining input tax of the taxable person, as the value
of taxable supplies by him bears to the value of all supplies by him.

(2) In calculating the proportion under paragraph (1) of this regulation
there shall be excluded:

(a) any sum receivable by the taxable person in respect of any
supply of capital goods used by him for the purposes of his
business;

(b) any sum receivable by the taxable person which is incidental
to one or more of his business activities and which is in respect-
(i) of any supply comprised in subsections (i), (ii) or (xvii) of
Part I of Schedule III to the Ordinance;

(ii) of any supply of financial services comprised in Schedule I
to the Ordinance (other than such services which also fall
within section (xvi) of Part I of Schedule III to the Ordinance)
to a person who belongs in a country other than the Sovereign
Base Areas;

(c) the value of any supply which, under or by virtue of any
provision of the Ordinance, the taxable person makes to himself.

(3) Where the Commissioner considers it necessary in order to secure
a fair and reasonable attribution of input tax to taxable supplies, he may,
in the case of any taxable person or class of such persons, direct or allow
the use of a method other than that specified in this regulation.
4. Where under or by virtue of any provision of the Ordinance a person makes a supply to himself, the input tax on that supply shall not be allowable as attributable to that supply.

5. (1) Where in any accounting period or in any longer period the exempt input tax of a taxable person amounts to less than any of the following -

(a) £100 per month on average; or

(b) both £250 per month on average and 50% of all his input tax; or

(c) both £500 per month on average and 25% of all his input tax;

all such input tax in that period shall be treated as attributable to taxable supplies.

(2) In the application of this regulation to a longer period, any treatment of exempt input tax as attributable to taxable supplies in any accounting period shall be disregarded.

6. The input tax which is attributable to supplies which are exempt by virtue of paragraph (vi) of Part 2 of Schedule III to the Ordinance is treated as attributable to taxable supplies.

7.-(1) Where a taxable person to whom a longer period is applicable has provisionally attributed an amount of input tax to taxable supplies in accordance with a method, and where all his exempt input tax in that longer period cannot be treated as attributable to taxable supplies under regulations 5 and 6 (and save as the Commissioner may dispense with the following requirement to adjust) he shall:

(a) determine for the longer period the amount of input tax which is attributable to taxable supplies according to the method used in his accounting periods; and

(b) ascertain whether there has been, overall, an over-credit or an under-credit of input tax, having regard to the above-mentioned determination and to the sum of the amounts of input tax, if any, which were credited in the returns for his accounting periods; and

(c) include any such amount of over-credit or under-credit in a return for his first accounting period next following the longer period, except where the Commissioner allows another return to be used for this purpose.

(2) Where a taxable person to whom a longer period is applicable has provisionally attributed an amount of input tax to taxable supplies in accordance with a method, and where all his exempt input tax in that longer period can be treated as attributable to taxable supplies under regulations 5 and 6, he shall:

(a) calculate the difference between the total amount of his input tax for that longer period and the sum of the amounts of input tax credited in his returns for his accounting periods; and

(b) include any such amount representing the difference in a return for his first accounting period next following the longer period, except where the Commissioner allows another return to be used for this purpose.

8. (1) This regulation applies where -
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(a) a taxable person has been credited with an amount of input tax in respect of any -

(i) importation of goods, or

(ii) supply of goods or services,

which has been attributed to an intended taxable supply; and

(b) during a period of 6 years commencing on the first day of his accounting period in which the attribution was determined, he uses or appropriates for use any of the goods or services in question for a purpose other than the making of taxable supplies before the intended taxable supply is made.

(2) Save as the Commissioner otherwise allows, where this regulation applies, the taxable person shall on the return next following the date on which the use or appropriation for use occurs, account for such proportion of the input tax credited, as is attributable to that other purpose in accordance with the method which he was required to use when the input tax was credited, and he shall repay the said proportion of input tax to the Commissioner.

(3) For the purposes of this regulation any question as to the nature of any supply shall be determined in accordance with the provisions of the Ordinance and any regulations or Orders made thereunder in force at the time when the input tax was first attributed.

9.- (1) This regulation applies where -

(a) a taxable person has incurred input tax in respect of any -

(i) importation of goods, or

(ii) supply of goods or services,

which has been attributed to an intended use other than for the making of taxable supplies; and

(b) during a period of 6 years commencing on the first day of his accounting period in which the attribution was determined, he uses or appropriates for use any of the goods or services in question in making a taxable supply before those goods or services are applied to the intended use.

(2) Where this regulation applies, the Commissioner shall, on receipt of an application made by the taxable person in such form and manner and containing such particulars as the Commissioner may direct, credit (or pay) to the taxable person a sum equal to the amount of input tax which is attributable to the taxable supply in accordance with the method which he was required to use when the input tax was first attributed.

(3) For the purposes of this regulation any question as to the nature of any supply shall be determined in accordance with the provisions of the Ordinance and any regulations or Orders made thereunder in force at the time when the input tax was first attributed.

10. (1) Save as the Commissioner may otherwise allow or direct and subject to paragraph (2) of this regulation a taxable person using any method shall use it for at least two tax years.

(2) The Commissioner may at any time notify a taxable person that the
use of any method allowed under regulation 3 (3) is terminated, from such future date as may be specified in the notice.

Dated this 3rd day of August, 1992.

By the Administrator's Command,

A.J.H. ADAMS,
Chief Officer,
Sovereign Base Areas

(119/8/2)
No. 70

THE VALUE ADDED TAX ORDINANCE, 1992
(Ordinance 3 of 1992)

REGULATIONS MADE UNDER SECTION 25 (7)

In exercise of the powers vested in him by Section 25 (7) of the Value Added Tax Ordinance, 1992 the Administrator hereby makes the following Regulations:-

1. These Regulations may be cited as the Value Added Tax (Refunds and Credits) Regulations, 1992.

2. In these Regulations -

   "return" has the same meaning as that expression has for the purposes of the Value Added Tax (Accounting and Payment) Regulations, 1992.

   "value added tax account" means the account which a taxable person must keep and which includes the tax payable and the tax which may be credited in each tax period.

3.-(1) This regulation applies where -

   (a) a taxable person has declared on any return a greater amount of total output tax than was due from him for the period to which the return relates (an overdeclaration); and

   (b) the return in question showed a net amount payable by the taxable person to the Commissioner; and

   (c) that net amount has been paid.

(2) Where this regulation applies, the taxable person may, not later than six years after the end of the tax period to which the return in question relates, apply to the Commissioner for the difference between the total output tax declared on the return and the total output tax properly due for the period to which the return relates to be -

   (a) where the difference does not exceed the net amount referred to in paragraph (1) (b) and (c) of this regulation, for the difference to be paid to the taxable person in full;

   (b) where the difference exceeds the net amount referred to in paragraph (1) (b) and (c) of this regulation, for the difference to be paid to the taxable person, to the extent of that net amount and to be credited to the taxable person as to the balance (if any).

(3) A person making an application pursuant to paragraph (2) of this regulation shall do so in writing giving full particulars of the overdeclaration and submitting documentary evidence in support of his application.

(4) To the extent that the Commissioner is satisfied that such an application is substantiated he shall -

   (a) where paragraph (2) (a) of this regulation applies, pay the difference referred to in that paragraph to the applicant;

   (b) where paragraph (2) (b) of this regulation applies, pay the difference referred to in that paragraph to the applicant, to the
extent provided for in that paragraph and notify the applicant of the amount of credit (if any) that the applicant may include in such future return which the applicant is required to submit pursuant to the Value Added Tax (Accounting and Payment) Regulations, 1992 as the Commissioner directs.

(5) A person shall not make an application under this regulation in respect of any output tax over-declared by him which he has entered (as a negative entry) in the tax payable portion of his value added tax account pursuant to regulation 5 (2) of the Value Added Tax (Correction of Accounts) Regulations, 1992.

(6) A person shall enter (as a positive entry) in the tax allowable portion of his value added tax account pursuant to regulation 5 (5) of the Value Added Tax (Correction to Accounts) Regulations, 1992 any amount of credit notified to him pursuant to paragraph (4) (b) of this regulation.

4.- (1) This regulation applies to applications for refunds of a credit of input tax pursuant to Section 25 (7) (b), (c), (d) or (e) of the Ordinance.

(2) A person who intends to apply for any refund to which this regulation applies, shall include in the appropriate place on a return submitted by him pursuant to the Value Added Tax (Accounting and Payment) Regulations, 1992 the amount of the refund he intends to apply for under Section 25 (7) (b), (c), (d) or (e) as the case may require.

(3) Where such an application is in respect of a refund of a credit under Section 25 (7) (b) of the Ordinance, the applicant shall include in his application full particulars of the circumstances upon which he relies that it is impossible for the credit to be fully offset by his last tax period of the year following the year in which falls the tax period in which the input tax was creditable.

(4) Where a person intends to make an application for a refund under section 25 (7) (c) of the Ordinance (input tax attributable to zero rated supplies) then -

(a) if all of the input tax attributable to the zero rated supplies he has made during the period to which the return relates can be identified, he shall include the amount of that input tax in the appropriate place on the return; or

(b) if paragraph (a) above does not apply, he shall make a reasonable estimate of the amount of input tax attributable to the zero rated supplies that he has made in the period to which the return relates, that estimated amount not to exceed five percent of the total value of such zero rated supplies, and include that estimated amount in the appropriate place on the return.

(5) Where such an application is in respect of a refund of a credit under Section 25 (7) (e) of the Ordinance, the claim shall not be for an amount exceeding the lowest amount of net credit shown on any of the applicant's returns submitted during the immediately preceding three years.

(6) A person shall submit to the Commissioner an application for a refund in writing together with the return referred to in paragraph (2) above or at a date subsequent to the submission of the return.

(7) If the Commissioner is satisfied that the claim is valid he shall refund to the applicant -
(a) the lesser of the amount claimed and the amount shown as creditable to the applicant in the return submitted pursuant to paragraph (2) of this regulation;

(b) if the two amounts mentioned in paragraph (a) above are the same, that amount.

Dated this 3rd day of August, 1992.

By the Administrator's Command,

A.J.H. ADAMS,
Chief Officer,
Sovereign Base Areas

(119/8/2)
No. 71

THE VALUE ADDED TAX ORDINANCE, 1992
(Ordinance 3 of 1992)

REGULATIONS MADE UNDER SECTION 25 (9), (10) (a), (b), (c) and (d).

In exercise of the powers vested in him by Section 25 (9), (10) (a), (b), (c) and (d) of the Value Added Tax Ordinance, 1992 the Administrator hereby makes the following Regulations:-

1. These Regulations may be cited as the Value Added Tax (Input Tax) Regulations, 1992.

2. In these Regulations -

“accounting period”, “registered person” and “return” have the same meanings respectively as those expressions have for the purposes of the Value Added Tax (Accounting and Payment) Regulations, 1992.

3.- (1) A person claiming any credit for input tax under Section 25 (3) or any refund under Section 25 (7) of the Ordinance shall enter the amount claimed in the appropriate place in his return for the accounting period in which both of the following conditions are first satisfied :-

(a) the tax in respect of which the claim is made has become chargeable; and

(b) the claimant holds the appropriate document in respect of his claim.

(2) For the purposes of paragraph (1) (b) above the appropriate document in respect of any claim is, if the claim is in respect of -

(a) a supply from another taxable person, a tax invoice provided to the claimant pursuant to regulations made under Section 33 (1) (a) or (b) (or both) of the Ordinance;

(b) a supply under Section 8 (1) of the Ordinance, the invoice issued by the supplier who belongs in a country other than the Areas or the Republic;

(c) an importation of goods, a document showing the claimant as importer, consignee or owner and showing the amount of tax charged on the goods and authenticated or issued by the proper officer; or

(d) goods which have been removed from a warehouse, a document authenticated or issued by the proper officer showing the claimant’s particulars and the amount of tax charged:

Provided that where the Commissioner so directs, either generally or in relation to particular cases or classes of cases, the appropriate document for the purposes of this regulation shall be such other documentary evidence of the charge to tax as the Commissioner may direct.

(3) Where a person entitled to make a claim for credit of input tax fails to enter the amount claimed as required by paragraph (1) of this regulation, he shall do so on such later return as the Commissioner may allow him to use for this purpose.

(4) The Commissioner may allow a person to estimate a part of his
creditable input tax for any accounting period in cases where he is satisfied that the person is not able to claim the exact amount to be credited to him for that accounting period, provided that any such estimated amount shall be adjusted and exactly accounted for as tax creditable in the next accounting period thereafter or in such later accounting period as the Commissioner may allow.

4. (1) Subject to paragraphs (2) and (4) of this regulation, on a claim made in accordance with paragraph (3) of this regulation, the Commissioner may authorise a taxable person to treat as if it were input tax -

(a) tax charged on the supply of goods or services to the taxable person before the date with effect from which he was, or was required to be, registered, or tax paid by him on imported goods before that date, for the purpose of a business which either was carried on or was to be carried on by him at the time of such supply or payment; and

(b) in the case of a body corporate, tax charged on the supply or importation of goods acquired for it before its incorporation, or tax charged on the supply of services before that time for its benefit or in connection with its incorporation, provided that the person to whom the supply was made or who paid tax on the importation -

(i) became a member, officer or employee of the body and was reimbursed, or has received an undertaking to be reimbursed, by the body for the whole amount of the price paid for the goods or services,

(ii) was not at the time of the supply or importation a taxable person, and

(iii) acquired the goods or services for the purpose of a business to be carried on by the body and has not used them for any purpose other than such business.

(2) No tax may be treated as input tax under paragraph (1) of this regulation -

(a) in respect of goods or services which had been, supplied or, in respect of goods, save as the Commissioner may otherwise allow, consumed -

(i) by the taxable person, or

(ii) in the case of paragraph (1) (b) of this regulation, by the person who acquired the goods or services, before the date with effect from which the taxable person was, or was required to be, registered; or

(b) in respect of services performed upon goods to which sub-paragraph (a) above applies; or

(c) in respect of services which had been supplied -

(i) to the taxable person, or

(ii) in the case of paragraph (1) (b) of this regulation, to the person who acquired the services, more than 6 months before the date of the taxable person’s registration; or
(d) otherwise than is prescribed in the Value Added Tax (Input Tax) Regulations, 1992.

(3) A claim under paragraph (1) of this regulation shall, save as the Commissioner may otherwise allow, be made on the first return the taxable person furnishes pursuant to regulation 3 (1) of the Value Added Tax (Accounting and Payment) Regulations, 1992 and, as the Commissioner may require, be supported by invoices and other evidence.

(4) A taxable person making a claim under paragraph (1) of this regulation shall keep -

(a) in respect of goods, a stock account showing separately quantities purchased, quantities used in the making of other goods, date of purchase and date and manner of subsequent disposals of both such quantities; and

(b) in respect of services, a list showing their description, date of purchase and date of disposal, if any.

5. If a person who has been, but is no longer a taxable person, makes a claim to the Commissioner in writing and supported by documentary evidence, the Commissioner shall pay to that person the amount of any tax on the supply of services to him after the date with effect from which he ceased to be or to be required to be registered and which, to the satisfaction of the Commissioner, was attributable to any taxable supply made by him in the course or furtherance of any business carried on by him when he was, or was required to be, registered.

Dated this 3rd day of August, 1992.

By the Administrator's Command,

A.J.H. ADAMS,
Chief Officer,
Sovereign Base Areas.

(119/8/2)
In exercise of the powers vested in him by Section 27 (6) of the Value Added Tax Ordinance, 1992 the Administrator hereby makes the following Regulations:

1. These Regulations may be cited as the Value Added Tax (Exportation) Regulations, 1992.

2.- (1) In these Regulations, unless the context otherwise requires-

“approved inland clearance depot” means any inland premises approved by the Fiscal Officer for the clearance of goods for customs and excise purposes.

“export house” means any registered person who in the course of his business in the Areas arranges or finances the export of goods from the Areas or the Republic.

“container” means an article of transport equipment (lift-van, moveable tank or other similar structure) -

(a) fully or partially enclosed to constitute a compartment intended for containing goods;

(b) of a permanent character and accordingly strong enough to be suitable for repeated use;

(c) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading;

(d) designed for easy handling, particularly when being transferred from one mode of transport to another;

(e) designed to be easy to fill and to empty; and

(f) having an internal volume of one cubic metre or more.

The term “container” shall include the accessories and equipment of the container, appropriate for the type concerned, provided that such accessories and equipment are carried with the container. The term “container” shall not include vehicles, accessories or spare parts of vehicles, or packaging.

“overseas authority” means the Government of any country other than the authorities of the Areas or the Republic.

3. Where goods are supplied to an export house but are not at any time delivered to the export house in the Areas or the Republic and -

(a) the goods are delivered by the supplier direct to a port, customs airport or approved inland clearance depot for immediate shipping or to an export packer for delivery direct to a port, customs airport or approved inland clearance depot for immediate shipment to the order of the export house; and

(b) the goods are exported,

the supply, subject to such conditions as the Commissioner may impose, shall be zero-rated.
4. Where the Commissioner is satisfied that a container is to be exported, its supply, subject to such conditions as he may impose, shall be zero-rated.

5.- (1) Where the Commissioner is satisfied that-

(a) goods intended for export have been supplied, otherwise than to a taxable person, to -

(i) a person not resident in the Areas or the Republic;

(ii) a trader who has no business establishment in the Areas or the Republic from which taxable supplies are made, or

(iii) an overseas authority, and

(b) the goods were exported, the supply, subject to such conditions as the Commissioner may impose, shall be zero-rated.

(2) This regulation shall not apply in the case of a supply to any person who is a member of the crew of any ship or aircraft departing from the Areas or the Republic.

Dated this 3rd day of August, 1992.

By the Administrator's Command,

A.J.H. ADAMS,

Chief Officer,

Sovereign Base Areas.

(119/8/2)
In exercise of the powers vested in him by Section 30 (b) and (d) of the Value Added Tax Ordinance, 1992 the Administrator hereby makes the following Regulations:

1. These Regulations may be cited as the Value Added Tax (Relief for Re-imported Goods) Regulations, 1992.

2. In these Regulations -

   “motor car” means any motor vehicle which is designed for the transport of up to nine persons (including the driver) or any motor vehicle registered by the Competent Authority for the registration of motor vehicles for the transport of nine persons (including the driver), but does not include -

   (i) ambulances and prison vans,
   (ii) hearses.

   “works of art” means -

   (a) paintings, drawings and pastels, executed by hand, other than hand-painted or hand-decorated manufactured articles;
   (b) original engravings, prints and lithographs;
   (c) original sculptures and statuary, in any material.

3. Subject to such conditions as the Commissioner may impose, the tax chargeable on the importation of goods which have been previously exported from the Republic shall not be payable if the Commissioner is satisfied that -

   (a) the importer is not a taxable person or, if he is, the goods are imported otherwise than in the course of his business;
   (b) the goods were last exported by him or on his behalf;
   (c) the goods -

   (i) were supplied in or imported into the Areas or the Republic before their export, and any tax due on that supply or importation, was paid and neither has been, nor will be, refunded, or
   (ii) are imported by the person who made them;
   (d) the goods were not exported free of tax by reason of the zero-rating provisions of Section 27 (5) or regulations made under 27 (6) of the Ordinance;
   (e) the goods have not been subject to process or repair abroad other than necessary running repairs which did not result in any increase in the value of the goods; and
   (f) the goods -
(i) were at the time of exportation intended to be re-imported, or
(ii) have been returned for repair or replacement or after rejection by an overseas customer or because it was not possible to deliver them to an overseas customer, or
(iii) were in private use and possession in the Areas or the Republic before they were exported.

4. Subject to such conditions as the Commissioner may impose, the tax chargeable on the importation of goods which have been previously exported from the Areas or the Republic shall not be payable if the Commissioner is satisfied that -

(a) the importer is a taxable person importing the goods in the course of his business;
(b) the goods were last exported by him or on his behalf;
(c) the goods have not been subject to process or repair abroad other than necessary running repairs which did not result in any increase in the value of the goods;
(d) the goods were owned by him at the time of exportation and have remained his property; and
(e) if the goods were supplied in or imported into the Areas or the Republic before their export, any tax chargeable on that supply or importation was paid and neither has been, nor will be, refunded.

5.-(1) Subject to the provisions of paragraph (2) below and to such conditions as the Commissioner may impose, the tax chargeable on the importation of passenger vehicles and works of art which have been previously exported from the Areas or the Republic, shall not be payable if the Commissioner is satisfied that -

(a) in the case of a passenger vehicle, such vehicle was supplied or imported into the Areas or the Republic before its exportation and any tax due for such supply or importation was paid and was not, nor will it be, refunded or credited;
(b) in the case of a work of art,
(i) such work of art was exported before the date of effect of the Ordinance, or
(ii) it was exported after the date of effect of the Ordinance by a person who, had he supplied such article to the Crown on the date of its exportation, he would not have to account for tax on the total value of the said supply.

(2) Where such passenger vehicle or work of art has been either processed or repaired abroad, the exemption from the tax under this regulation, shall be limited to the tax that would be due if the value of the said goods on re-importation, was the same as when they were previously exported. Tax shall therefore be charged on the sum representing the increase in value (on account of processing or repair effected) as though this is their total value.
6. Subject to such conditions as the Commissioner may impose, tax chargeable on the importation of goods which have temporarily been exported for repair processing or adaptation abroad, shall be paid as though such repair, processing or adaptation occurred in the Areas or the Republic if the Commissioner is satisfied that -

(a) at the time of export, the goods were intended for re-importation after the required improvement or processing; and

(b) the property of the goods was not transferred to any person who belongs in a country other than the Areas or the Republic, either on exportation or during the time when they were abroad.

Dated this 3rd day of August, 1992.

By the Administrator's Command,

A.J.H. ADAMS,

Chief Officer,
Sovereign Base Areas.

(119/8/2)
In exercise of the powers vested in him by Sections 33 (1) (c) and (2) and 57 (1) of the Value Added Tax Ordinance, 1992 the Administrator hereby makes the following Regulations:-

1. These Regulations may be cited as the Value Added Tax (Supplies by Retailers) Regulations, 1992.

2. In these Regulations, unless the context otherwise requires -
   "accounting period" has the same meaning as the expression has for the purposes of the Value Added Tax (Accounting and Payment) Regulations, 1992;
   "notice" means any notice or leaflet published in the Gazette pursuant to these Regulations;
   "scheme" means any method such as is mentioned in regulation 3.

3.- (1) The Commissioner may permit the value which is to be taken as the value, in any accounting period or part thereof, of supplies by a retailer which are taxable at other than the zero-rate to be determined either by a method agreed with a retailer by any method described in a notice published by the Commissioner for that purpose; and the Commissioner may publish any notice accordingly and the notice may contain conditions or prohibitions too.

   (2) The Commissioner may vary the terms of any method by -
   (a) publishing a fresh notice, or
   (b) publishing a notice which amends an existing notice, or
   (c) adapting any method by agreement with any retailer.

4. The Commissioner may refuse to permit the value of taxable supplies to be determined in accordance with a scheme if it appears to him -
   (a) that the use of any particular scheme does not produce a fair and reasonable valuation during any period; or
   (b) that it is necessary to do so for the protection of the revenue; or
   (c) that the retailer could reasonably be expected to account for tax in accordance with regulations made under Section 33(1)(a) of the Ordinance.

5. No retailer may at any time use more than one scheme except as provided for in any notice or as the Commissioner may otherwise allow.

6. Any retailer using any scheme, shall notify the Commissioner in writing on every return of tax submitted by the retailer in compliance with regulation 3 of the Value Added Tax (Accounting and Payment) Regulations 1992, which scheme he is using.

7. Save as the Commissioner may otherwise allow, a retailer who accounts for tax on the basis of taxable supplies valued in accordance
with any scheme shall, so long as the retailer remains a taxable person, continue to do so for a period of not less than one year from the adoption of that scheme by him, and any change by a retailer from one scheme to another shall be made at the end of any complete year, reckoned from the beginning of the accounting period in which he first adopted the scheme.

8.(1) A retailer shall notify the Commissioner before ceasing to account for tax on the basis of taxable supplies valued in accordance with these Regulations.

(2) A retailer may be required to pay tax on such proportion as the Commissioner may consider fair and reasonable of any sums due to the retailer at the end of the period in which he last used a scheme.

9. Where pursuant to any enactment there is a change in the tax charged on any description of supply, including a change to or from no tax being charged on a supply of such description, a retailer using any scheme shall take such steps relating to that scheme as are directed in any notice applicable to him or as may be agreed between him and the Commissioner.

10.- (1) Where the supplies by any retailer include both supplies of food which are zero-rated under section (viii) of Schedule II to the Ordinance and supplies of food in the course of catering, he shall either-

(a) keep such records as will enable the proportion of the value of such supplies which is to be attributed to zero-rated and all other supplies to be determined to the satisfaction of the Commissioner; or

(b) where he can satisfy the Commissioner that it is impracticable to keep such records, make an estimate of the proportion of the value of such supplies which is to be attributed to zero-rated and all other supplies.

(2) Where any retailer makes an estimate in accordance with paragraph (1) (b) of this regulation, tax shall be accounted for on the basis of that estimate; but, if at any time he has evidence or the Commissioner is satisfied that the estimate is no longer accurate, he shall thereupon make a further estimate in accordance with paragraph (1) (b) of this regulation and shall inform the Commissioner accordingly, and tax shall be accounted for on the basis of such further estimate from such date as the Commissioner may direct.

3. Where the Commissioner is not satisfied with any further estimate made under the preceding paragraph, he may determine the proportion of the value of supplies which is to be attributed to the various descriptions of supplies and tax shall be accounted for, in accordance with such determination from such date as the Commissioner shall direct.

Dated this 3rd day of August, 1992.

By the Administrator's Command,

A.J.H. ADAMS,
Chief Officer,
Sovereign Base Areas.

(119/8/2)
THE VALUE ADDED TAX ORDINANCE, 1992
(Ordinance 3 of 1992)

REGULATIONS MADE UNDER SECTION 33 (1) (f) and (2).

In exercise of the powers vested in him by Section 33 (1) (f) and (2) of the Value Added Tax Ordinance, 1992 the Administrator hereby makes the following Regulations:

1. These Regulations may be cited as the Value Added Tax (Supplies by Another Person) Regulations, 1992.

2. In these regulations -
   “registered” means registered under Part III of the Ordinance;
   “registration number” means the number allocated by the Commissioner to a taxable person when he becomes registered.
   “return” has the same meaning as that expression has for the purposes of the Value Added Tax (Accounting and Payment) Regulations, 1992.

3. Where goods are deemed to be supplied by virtue of Section 5 (10) of the Ordinance, the auctioneer on a sale by auction, or where the sale is otherwise than by auction, the person selling the goods, shall, whether or not registered, within 30 days of the sale -
   (a) submit to the Commissioner a statement showing -
      (i) his name and address and, if registered, his registration number;
      (ii) the name, address and registration number of the taxable person whose goods were sold;
      (iii) the date of the sale;
      (iv) the description and quantity of goods sold at each rate of tax, and
      (v) the amount for which they were sold and the amount of tax charged at each rate;
   (b) pay the amount of tax due; and
   (c) send to the taxable person whose goods were sold, a copy of the statement referred to in sub-paragraph (a) of this regulation, and the auctioneer or person selling the goods, as the case may be, and the taxable person whose goods were sold, shall exclude from any return submitted under the Value Added Tax (Accounting and Payment) Regulations, 1992 the tax chargeable on that supply of those goods.

Dated this 3rd day of August, 1992.

By the Administrator's Command,

A.J.H. ADAMS,
Chief Officer,
Sovereign Base Areas.
No. 76

(Ordinance 3 of 1992)

REGULATIONS MADE UNDER SECTION 43 (1)

In exercise of the powers vested in him by Section 43 (1) of the Value Added Tax Ordinance, 1992 the Administrator hereby makes the following Regulations:-

1. These Regulations may be cited as the Value Added Tax (Customs and Excise Ordinance) (Exceptions and Adaptations) Regulations, 1992.

2. In these Regulations -

3. Section 159 (4) of the Customs and Excise Ordinance, 1949 shall have effect in its application by virtue of Section 43 (1) of the Ordinance, as if the reference to the preceding subsections of the said Section 159 (4) included a reference to Section 24 of the Ordinance.

4.- (1) Sections 30 (5), 160 and 161 (1) (b) of the Customs and Excise Ordinance, 1969 shall be excepted from the provisions which are to have effect as mentioned in Section 43 (1) of the Ordinance.

(2) Subject to Section 24 (a) of the Ordinance, Section 159 (1), (2) and (3) of the Customs and Excise Ordinance, 1969 shall be excepted from the provisions which are to have effect as mentioned in Section 43 (1) of the Ordinance.

Dated this 3rd day of August, 1992.

By the Administrator's Command,

A.J.H. ADAMS,
Chief Officer,
Sovereign Base Areas.
No. 77

THE VALUE ADDED TAX ORDINANCE, 1992
(Ordinance 3 of 1992)

REGULATIONS MADE UNDER SECTION 45 (3)

In exercise of the powers vested in him by Section 45 (3) of the Value Added Tax Ordinance, 1992 the Administrator hereby makes the following Regulations:

1. These Regulations may be cited as the Value Added Tax (Public Corporations) Regulations, 1992.

2. In these Regulations -

"Public Corporation" means any legal person or any other public corporate body created in the public interest by an Ordinance, the funds of which are either provided or guaranteed by the Crown.

3. Any public corporate body supplying any of the goods or services enumerated in Schedule V to the Ordinance, shall be liable to be registered under Part III of the Ordinance whatever the value of those supplies; and accordingly Part III of the Ordinance shall apply, in a case where the value of such taxable supplies by an authority in any period of one year does not exceed the sum for the time being specified in Section 12 (1) (a) (ii) of the Ordinance, as if that value did exceed that sum.

4. Any provision of the Ordinance or of any regulations or Orders made under the Ordinance, applying to taxable persons generally, shall apply to the like extent, to an authority liable to be registered under the Ordinance, save insofar as is provided expressly or by necessary implication by the Ordinance or any regulations or Orders made thereunder.

Dated this 3rd day of August, 1992.

By the Administrator's Command,

A.J.H. ADAMS,
Chief Officer,
Sovereign Base Areas.

(119/8/2)
(Ordinance 3 of 1992)

REGULATIONS MADE UNDER SECTION 44 (3) (a) and (c)

In exercise of the powers vested in him by Section 44 (3) (a) and (c) of the Value Added Tax Ordinance, 1992 the Administrator hereby makes the following Regulations:-

1. These Regulations may be cited as the Value Added Tax (Government and Local Authorities) Regulations, 1992.

2. In these Regulations -

"authority" means any government authority or local authority as those expressions are defined in Section 44 (4) of the Ordinance.

3. An authority supplying any of the goods or services enumerated in Schedule IV to the Ordinance shall be liable to be registered under Part III of the Ordinance whatever the value of those supplies; and accordingly Part III of the Ordinance shall also apply, in a case where the value of such taxable supplies by an authority in any period of one year does not exceed the sum for the time being specified in Section 12 (1) (a) (ii) of the Ordinance, as if that value did exceed that sum.

4. Any provision of the Ordinance or of any regulations or Orders made under the Ordinance applying to taxable persons generally, shall apply to the like extent to an authority liable to be registered under the Ordinance, save insofar as is provided expressly or by necessary implication by the Ordinance or any regulations or Orders made thereunder.

Dated this 3rd day of August, 1992.

By the Administrator's Command,

A.J.H. ADAMS,
Chief Officer,
Sovereign Base Areas.
In exercise of the powers vested in him by Section 52(3) of the Value Added Tax Ordinance, 1992 the Administrator makes the following Regulations:

1. These Regulations may be cited as the Value Added Tax (Appeals) Regulations, 1992.

2. In these regulations -

   "appellant" means a person who makes an appeal under these regulations;

   "disputed decision" means any decision, order, notice or other act of the Commissioner against which a person may appeal pursuant to these regulations.

3.-(1) Any person may appeal to the Chief Officer in respect of any disputed decision relating to -

   (a) the registration or cancellation of registration of any person under Part III of the Ordinance;

   (b) the tax chargeable on the supply of any goods or services or, subject to subsection (2) below, on the importation of any goods;

   (c) the amount of any input tax which may be credited or payable to a person;

   (d) the proportion of input tax allowable under Section 26 of the Ordinance;

   (e) a claim for a refund under Section 31 of the Ordinance;

   (f) a claim by a taxable person under Section 32 of the Ordinance;

   (g) any direction under Section 23 (6), (7) or (8) of the Ordinance;

   (h) any notice under Section 23 (9) of the Ordinance;

   (i) any refusal to permit the value of supplies to be determined by a method described in a notice published pursuant to the Value Added Tax (Supplies by Retailers) Regulations, 1992;

   (j) an assessment -

      (i) under Section 34 (1) (2) or (3) of the Ordinance in respect of a period for which the appellant has made a return under the Ordinance; or

      (ii) under Section 34 (6) of the Ordinance or the amount of such an assessment;

   (k) the requirement of any security under Section 35 (2) of the Ordinance;

   (l) any liability to a civil penalty under Sections 21 or 25 (14) or 39 (4) or 40 (8) of the Ordinance or under any regulations made under Section 57 (2) of the Ordinance.
No appeal shall lie under these regulations with respect to any matter that has been or could have been referred to arbitration under Section 161 of the Customs and Excise Ordinance, 1969.

4.- (1) An appeal shall be made by notice in writing.

(2) A notice of appeal shall be signed by or on behalf of the appellant and shall -

(a) state the name and address of the appellant;
(b) state the address of the office of the Commissioner from which the disputed decision emanated;
(c) state the date of any document containing the disputed decision and the address to which it was sent;
(d) set out, or have attached thereto, a copy of any document containing the disputed decision; and
(e) set out or have attached thereto, a document containing the grounds of the appeal;

5.- (1) Before deciding the appeal, the Chief Officer may require the appellant to provide -

(i) further and better particulars of the grounds of appeal,
(ii) evidence of any fact alleged by the appellant upon which the appeal is based.

(2) An appellant of whom a requirement has been made pursuant to paragraph (1) (i) of this regulation shall comply therewith in writing.

(3) An appellant of whom a requirement has been made pursuant to paragraph (1) (ii) of this regulation shall provide such evidence as he may have relevant to the fact in respect of which the requirement has been made, or, if it be the case, shall state in writing that he has no such evidence.

(4) The Chief Officer's powers under paragraph (1) (i) or (ii) of this regulation may be exercised more than once in respect of the same appeal and paragraphs (2) and (3) of this regulation shall apply in respect of each such exercise of the Chief Officer's powers.

(5) The days between, when any requirement is made by the Chief Officer under paragraph (1) (i) or (ii) of this regulation (including any further such requirement made in pursuance of paragraph (4) of this regulation) and when the appellant complies with that requirement shall be disregarded for the purposes of Section 52 (2) of the Ordinance.

Dated this 3rd day of August, 1992.

By the Administrator's Command,

A.J.H. ADAMS,

Chief Officer,

Sovereign Base Areas.

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