



**SUPPLEMENT No. 3**  
**TO**  
**THE SOVEREIGN BASE AREAS GAZETTE**  
**No. 970 of 6th August, 1992.**  
**SUBSIDIARY LEGISLATION**

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**C O N T E N T S :**

*The following SUBSIDIARY LEGISLATION is published in this Supplement which forms part of this Gazette :—*

The Game and Wild Birds (Protection and Development) Ordinance, 1974 –	<b>No.</b>
Notice under Section 27 (1) (b) . . . . .	<b>80</b>
The Value Added Tax Ordinance, 1992.—	
Notification under the (Accounting and Payment) Regulations . . . . .	<b>81</b>

No. 80

**THE GAME AND WILD BIRDS (PROTECTION  
AND DEVELOPMENT) ORDINANCE, 1974**

(Ordinances 11 of 1974, 1 of 1982, 3 of 1985,  
9 of 1988, 20 of 1989 and 13 of 1991).

**NOTICE UNDER SECTION 27 (1) (b).**

In exercise of the powers conferred upon him by paragraph (b) of subsection (1) of Section 27 of the Game and Wild Birds (Protection and Development) Ordinance, 1974 the Area Officer Akrotiri, with the approval of the Chief Officer, hereby authorises any holder of a valid game licence to shoot, take or pursue larks, quails, jackdaws, crows, turtle doves, wood pigeons, rock pigeons, magpies, sparrows and foxes, in the areas set out in the Schedule hereto, during the period commencing on Sunday 23rd August, 1992 and ending on Wednesday 30th September, 1992 inclusive, subject to the following terms and conditions :—

- (a) shooting shall take place between sunrise and sunset only ;
- (b) no dogs shall be allowed to accompany the hunters ;
- (c) no fires shall be kindled ;
- (d) hunters shall keep 200 metres away from main roads ;
- (e) no farm or other cultivated land where there is a risk of damage being caused to fruit trees, vegetable gardens, citrus plantations, cereal crops or vineyards shall be entered ;
- (f) shot-guns shall be carried to and from the areas specified in this notice, dismantled ;
- (g) hunters shall carry with them their game licence, their gun possession licence and the certificate of registration of their gun.

2. This notice may be revoked at any time.

**SCHEDULE**

**Area 'A' will remain closed.**

**AREA 'B'**

All that area which lies west of the Kouris river, bounded to the south by coast line, to the west by Curium beach track and to the north by a line 200 metres south of M.1 and the main Limassol-Paphos road between the junction with the Curium beach track and the junction with the M.1. This area extends to the east of the Kouris river, again 200 metres south of M.1 and covers an area in the form of a triangle bounded on one side by the river, on another by the coast line and on the third side by the track which demarcates the Game Reserve Area (Ayios Demetrianos locality). It further extends south of the track which leads to the fish farm to contain the locality known as "Salipes," in as far as it lies between the track which demarcates the Upper Marsh game reserve and the coast as far south as the CYBARCO premix plant, as signposted on the ground.

## AREA 'C'

All that area which lies 200 metres south of Limassol-Ypsonas road, commencing at boundary pillar 188 and ending at boundary pillar 146; thence the boundary runs due south along the SBA boundaries up to a point 200 metres north of the junction of the Trakhoni-Kolossi link road on the main Phassouri-Kolossi road, thence 200 metres north of the former road up to boundary pillar 201, excluding any game reserves and certain lands which lie between the two main earth tracks which branch off the old Kolossi-Zakaki road and converge on a track south of the Ypsonas-Kolossi main road, the area banned for shooting in this particular pocket of lands having been properly signposted on the ground.

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Dated this 3rd day of August, 1992.

A. YIANNAKOU,  
Area Officer,  
Akrotiri Sovereign Base Area.

(196)

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No. 81

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

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**NOTIFICATION**

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In exercise of the powers conferred upon him by the Value Added Tax (Accounting and Payment) Regulations, 1992 the Commissioner of Value Added Tax hereby notifies the following :-

1. In this notification -

"Ordinance" means the Value Added Tax Ordinance, 1992.

"Commissioner" means the Fiscal Officer of the Sovereign Base Areas.

2. Any person who, by virtue of the provisions of Section 25 of the Ordinance, is obliged to submit to the Commissioner written tax declarations, shall complete and submit Form V.A.T. 4 as this is specified in Appendix A to this Notification.

**VAT Form 4**

**VALUE  
ADDED TAX**

Read the Directions in the explanatory notes 1-19 before completing this form

Date :.....

V.A.T. Registration Number

This copy to be sent to :

The Commissioner of Value Added Tax

HQ SBAA or 46, Themistoklis  
BFPO 53 Dervis Str, Nicosia

**TAX DECLARATION**

This declaration must be submitted to the Commissioner of V.A.T. not later than

and relates to the period beginning  and ending

<b><u>PART A</u></b>					
OUTPUT TAX	Pounds	Cents	INPUT TAX	Pounds	Cents
(1) Total output value not inclusive of V.A.T.			(4) Total input value not inclusive of V.A.T.		
(2) Output value zero rated			(5) _____		
(3) V.A.T. owed in respect of the above output			(6) VAT corresponding to the above input		
(7) Square (3) - Square (6)			(8) Square (3) - Square (6)		
(9) _____			(10) Credit balance		
(11) Amount payable, Square (7) - Square (10)			(12) Amount to be credited Square (8) + Square (10) or Square (10) - Square (8)		

For these squares please see the corresponding explanatory notes.

(13)

(14)

(15)

**PART B**

**DIRECTIONS FOR PAYMENT** (see note at the back of the form)

V.A.T. Code

**DETAILS OF PAYMENT**

V.A.T. Account No.

Amount payable (written out in full) .....

Amount Payable

.....

£C

**FOR OFFICIAL USE**

**BANK STAMP**

<p>DATE OF PAYMENT</p> <input type="text"/>
<p>CODEX NUMBER</p> <input type="text"/>

**PART C ; CLAIM FOR REFUND OF TAX**

**YOU ARE REQUESTED TO COMPLETE THIS PART ONLY IF YOU ARE ENTITLED TO A REFUND OF THE WHOLE OR PART OF THE AMOUNT SHOWN IN SQUARE (12).**

*I claim a refund of tax for the following reasons:*

	Pounds	Cents
(16) Amount of input tax which cannot be carried over for credit and setting off (section 25 (7) (b) of the V.A.T. Ordinance)		
(17) Amount of input tax which relates to supplies of either goods or services which are zero rated (section 25 (7) (c) of the V.A.T Ordinance).		
(18) Amount of input tax which relates to elements of capital assets of the business (section 25 (7) (d) of the V.A.T Ordinance).		
(19) <b>TOTAL</b>		

I undertake to produce any verifying records required to support my claim. I declare that all details contained in, or attached to, this form are complete and accurate.

Full name.....

Signature.....

Date.....

Capacity : Self employed / partner / director / authorised person\*

\*Delete whichever is not applicable.

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Dated this 5th day of August, 1992.

(119/8/2)

J.H. FITT,  
Commissioner of Value Added Tax  
Sovereign Base Areas.

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