SUPPLEMENT No. 3
TO
THE SOVEREIGN BASE AREAS GAZETTE

SUBSIDIARY LEGISLATION

CONTENTS:
The following SUBSIDIARY LEGISLATION is published in this Supplement which forms part of this Gazette:—
The Value Added Tax Ordinance, 1992 – No. 95
Regulations under Section 30 ........................................... 95
The Land Acquisition Ordinance –
Notice under Sections 2, 3 and 5 ..................................... 96

( 207 )
No. 95

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

REGULATIONS MADE UNDER SECTION 30 (a) and (c)

In exercise of the powers vested in him by Section 30 (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 (Exemption under the Treaty of Establishment) Regulations, 1992.

2. In these regulations unless the context otherwise requires -


3.-(1) The following shall be charged with a zero rate:

(a) All chargeable supplies of goods to persons or organisations which under the Treaty, are entitled to be exempt from the payment of any import duties in relation to such goods;

(b) all taxable supplies of services made by taxable persons to -

(i) Any of the authorities of the United Kingdom which are referred to in paragraph 1 (a) (c) of Part I of Annex B to the Treaty;

(ii) any of the forces which are described in paragraph 1 (a) of Section I of Annex C to the Treaty;

(iii) any of the Authorised Service Organisations which are referred to in the Schedule to Part I of Annex B to the Treaty: provided that such services are intended exclusively for official use or for military purposes.

(2) The provisions of paragraph (1) above shall not apply, unless the person to whom the goods or services shall be supplied, has previously secured from the Chief Officer or any other person duly authorised by him in that behalf, a written permit whereby -

(a) authority is given for charging the said supply of either goods or services with a zero rate; and

(b) the purpose for which the said goods or services are intended, is defined.

4. Any carrying out of works deemed to be a supply of goods under Section 5 (3) (e) of the Ordinance, shall be zero rated if such works are carried out for any of the authorities or forces or to any of the organisations which are referred to in regulation 3 (1) (b) above.

5.- (1) Any goods or services supplied under the provisions of regulation 3 (1) shall be used solely for the purposes which are described in the permit issued by the Chief Officer in accordance with the provisions of regulation 3 (2).
(2) Any contravention of the provisions of paragraph (1) of this regulation, shall have as a consequence, the charging of the related supplies with the rate provided in Section 22 (1) of the Ordinance and if goods are involved, the seizure of such goods.

Dated this 31st day of August, 1992.

By the Administrator's Command,

J. GAMP,

Acting Chief Officer,
Sovereign Base Areas.
THE LAND ACQUISITION ORDINANCE


NOTICE UNDER SECTIONS 2, 3 AND 5.

Whereas it has been represented to the Administrator that it is desirable to construct a section of the new Limassol to Paphos motorway in the Sovereign Base Area of Akrotiri.

And whereas it is, in the opinion of the Administrator desirable, for public purposes, to construct the said section of motorway as aforesaid;

Now, therefore, in exercise of the powers vested in him by Sections 2, 3 and 5 of the Land Acquisition Ordinance, the Administrator does hereby declare the construction of the aforesaid section of motorway to be an undertaking of public utility and does hereby entrust the acquisition of the land required for the said undertaking to the Chief Officer, Sovereign Base Areas.

Dated this 3rd day of September, 1992.

By the Administrator's Command,

J. GAMP,
Acting Chief Officer,
Sovereign Base Areas.

(106/1)