



SUPPLEMENT No. 3
TO
THE SOVEREIGN BASE AREAS GAZETTE
No. 1002 of 30th September, 1993
SUBSIDIARY LEGISLATION

CONTENTS:

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

The Motor Vehicles and Road Traffic Ordinance, 1973	No.
Appointments under Regulation 46	67
Appointments under Regulation 47	68
The Prisons Ordinance, 1971 -	
Appointment under Regulation 38	69
The Value Added Tax Ordinance, 1992 -	
Notification	70
The Game and Wild Birds (Protection and Development) Ordinance, 1974 -	
Order under Sections 2 and 26	71
Notice under Section 27 (1) (b)	72
Order under Section 30	73
The Supplies and Services (Transitional Powers) (Continuation) Ordinance -	
Order under Regulation 63	74

No. 67

THE MOTOR VEHICLES AND ROAD TRAFFIC ORDINANCE
(Ordinances 8 of 1973, 5 of 1982, 2 of 1983 and 11 of 1985)

THE MOTOR VEHICLES AND ROAD TRAFFIC
REGULATIONS, 1985

APPOINTMENT OF EXAMINERS

In exercise of the powers vested in the Registrar of Motor Vehicles by regulation 46 of the Motor Vehicles and Road Traffic Regulations, I, the Registrar of Motor Vehicles, hereby amend the Schedule to Public Instrument No. 53 of 1993 as amended by Public Instrument No. 61/93 as follows : -

- (a) by the insertion after the name Andreas Marinou of the names
Keith Corner and Mark Baker BEM.
-

Dated this 20th day of September, 1993.

C. F. MADDOCK,
Chief Constable,
Registrar of Motor Vehicles.

(120/1)

No. 68

THE MOTOR VEHICLES AND ROAD TRAFFIC ORDINANCE
(Ordinances 8 of 1973, 5 of 1982, 2 of 1983 and 11 of 1985)

**THE MOTOR VEHICLES AND ROAD TRAFFIC
REGULATIONS, 1985**

**APPOINTMENT OF PERSONS TO EXERCISE POWERS
UNDER REGULATION 47**

In exercise of the powers vested in the Registrar of Motor Vehicles by regulation 47 of the Motor Vehicles and Road Traffic Regulations, I, the Registrar of Motor Vehicles, hereby amend the Schedule to Public Instrument No. 54 of 1993 as amended by Public Instrument No. 62/93 as follows : -

- (a) by the insertion after the name Andreas Marinou of the names Keith Corner and Mark Baker BEM.
-

Dated this 20th day of September, 1993.

C. F. MADDOCK,
Chief Constable,
Registrar of Motor Vehicles.

(120/1)

No. 69

THE PRISONS ORDINANCE, 1971
(Ordinances 11 of 1971, 7 of 1975 and 2 of 1985).

THE PRISONS (GENERAL) REGULATIONS, 1993.

APPOINTMENT OF MEDICAL OFFICER UNDER REGULATION 38.

In exercise of the powers conferred upon me by regulation 38 of the Prisons (General) Regulations, 1993 I, the Chief Officer hereby appoint the Senior Medical Officer at the Medical Reception Station, Dhekelia, to be the Prison Medical Officer and to exercise the powers and perform the duties conferred or imposed by the said Regulations.

Dated this 23rd day of September, 1993.

G.L. JONES,
Chief Officer,
Sovereign Base Areas.

(193/1/1)

No. 70

THE VALUE ADDED TAX ORDINANCE
(Ordinances 3 of 1992, 12 of 1992 and 3 of 1993).

NOTIFICATION

In exercise of the powers conferred upon him under the Value Added Tax (Supplies By Retailers) Regulations, 1992, the Commissioner of Value Added Tax hereby notifies the following with regard to cases of changes in the tax rate chargeable on the supply of goods or services or changes in the tax treatment of any supply of goods or services.

GENERAL

1. Definition of Value Added Tax fraction -

The VAT fraction used in calculations where any of the Retailers Schemes apply shall be calculated in the following manner:-

$$\frac{\text{VAT Rate}}{100 + \text{VAT Rate}}$$

2. Definition of change in the VAT rate -

A change in the VAT rate means a modification of the positive rate in force. Any new rate shall become applicable from the date which will be laid down by the Ordinance.

3. Definition of change in the tax treatment -

A change in the tax treatment means that supplies of goods or services which are chargeable with some VAT rate (e.g. with a zero rate), following the change they shall be taxed differently (e.g. with a positive rate) or an exempt supply of goods or services shall be deemed to be taxable or otherwise. This may occur because of a change in the legislation or in the interpretation of existing legislation.

4. Change in the Retailers Scheme because of a change in the tax treatment -

If any business is affected by a change in the tax treatment in such way as to render it ineligible to use the Retailers Scheme in use until before the change, then such business shall change the scheme it uses.

5. Rules governing the use of Retailers Scheme in case of a change in the VAT rate or the Tax treatment -

In the event of a change in the VAT rate or the tax treatment or a simultaneous change in the VAT rate and the tax treatment (e.g. goods the supply of which is charged with a zero rate, following the change they shall be charged with a positive rate but at the same time the positive rate will also have been modified) the rules prescribed hereinafter shall be followed according to which retailers Scheme is used.

6. Monthly tax periods -

In the event of a change in the VAT rate or the tax treatment, regardless of which Retailers Scheme may be in use, the rules prescribed hereinafter shall be followed notwithstanding the duration of the tax period.

RETAILERS SCHEMES**SCHEME A****7. Change in the VAT rate -***(a) Change in the VAT rate at the beginning of the tax period.*

For the purpose of calculating the output tax, the application of Scheme A shall be continued as hitherto but the new VAT fraction shall be brought into use.

(b) Change in the VAT rate during the tax period.

For the tax period concerned, the output tax shall be calculated over two (2) separate sub-periods, each sub-period being deemed as if it had been a separate tax period:

- (i) From the beginning of the tax period until the end of the working day before the date on which the change in the VAT rate was brought about and came into force.

The daily gross takings shall be added up and multiplied by the old VAT fraction. The result of the multiplication shall be the output tax until the day before the change in the VAT rate.

- (ii) From the date on which the change was brought about and came into force until the end of the tax period.

The daily gross takings shall be added up and multiplied by the new VAT fraction. The result of the multiplication shall be the output tax from the date of change in the VAT rate until the end of the tax period.

In the daily gross takings over this sub-period as well as for subsequent periods, following the change in the VAT rate, there shall be included all the receipts, even though they may relate to receipts derived from supplies of goods or services effected before the date of change in the VAT rate.

- (iii) The total sums produced from (i) and (ii) above shall be the output tax for the whole tax period.

(c) Tax periods following the change in the VAT rate

In relation to subsequent tax periods, the application of Scheme A shall be continued as hitherto but the new VAT fraction shall be brought into use.

8. Change in the tax treatment of supplies of goods or services-

If the tax treatment of any supply of goods or services is modified from a positive to a zero rate, an account shall be rendered for the supply concerned outside the Retailers Scheme A or another Scheme shall be brought into use.

SCHEME B**9. Change in the VAT rate -***(a) Change in the VAT rate at the beginning of the tax period -*

For the purpose of calculating the output tax, the application

of Scheme B shall be continued as hitherto but the new VAT fraction shall be brought into use.

(b) Change in the VAT rate during the tax period.

For the tax period concerned, the output tax shall be calculated over two (2) separate sub-periods, each sub-period being deemed as if it had been a separate tax period:

- (i) From the beginning of the tax period until the end of the working day before the date on which the change in the VAT rate was brought about and came into force. The daily gross takings derived from the supply of goods or services which are charged exclusively with a positive rate shall be added up and the resulting total shall be multiplied by the old VAT fraction. The result of the multiplication shall be the output tax until the day before the change in the VAT rate.
- (ii) From the date on which the change was brought about and came into force until the end of the tax period.

The daily gross takings from the supply of goods or services which are charged exclusively with a positive rate shall be added up and the resulting total sum shall be multiplied by the new VAT fraction. The result of the multiplication shall be the output tax since the date of change in the VAT rate.

In the daily gross takings over this sub-period as well as for subsequent periods, following the change in the VAT rate there shall be included all the receipts even though they may relate to receipts derived from supplies of goods or services effected before the date of change in the VAT rate.

- (iii) The total sums produced from (i) and (ii) above shall be the output tax for the whole tax period.

(c) Tax periods following the change in the VAT rate.

In relation to subsequent tax periods, the application of Scheme B shall be continued as hitherto but the new VAT fraction shall be brought into use.

10. Change in the tax treatment -

(a) Change in the tax treatment of the supply of goods or services.

The application of Scheme B shall be continued but from the date of change in the daily gross takings derived from supplies of goods or services charged exclusively with a positive rate-

- (i) there shall be included receipts derived from the supply of goods or services which because of the change are charged with a positive VAT rate.
- (ii) there shall not be included receipts derived from the supply of goods or services which because of the change are charged with a zero VAT rate.

(b) Simultaneous change in the tax treatment and the VAT rate.

Scheme B shall apply as described in paragraph 9 above in respect of the change in the VAT rate, but the daily gross takings since the date of the change shall be calculated as described in the previous sub-paragraph (a).

SCHEME C**11. Change in the VAT rate -***(a) Adjustment provided by Scheme C.*

When a change occurs in the VAT rate, there shall be effected the adjustment described in paragraph 16, sub-paragraphs (a) to (e), of the Notification by the Commissioner of Value Added Tax - Public Instrument No. 124/1992 dated 16th November 1992.

Any difference between the output tax resulting from the calculation effected in accordance with the above and the amount actually paid over the tax period shall be recorded as a negative or positive entry (as the case may be) in the tax period during which the adjustment has occurred. The adjustment shall cover the period since the last adjustment, or if the adjustment should not as yet have been effected, since the day on which Scheme C came into use until the last working day before the date on which the change in the VAT rate was brought about and came into force. However, if this period covers only one tax period or a shorter length of time than one tax period, then no adjustment need be made until the following year.

(b) Change in the VAT rate at the beginning of the tax period.

The adjustment shall be effected as described in paragraph (a) above. Thereafter Scheme C shall be applied as previously but the new VAT fraction shall be brought into use.

(c) Change in the VAT rate during the tax period.

In relation to the tax period, the output tax shall be calculated over two (2) separate sub-periods, each sub-period being deemed as if it had been a separate tax period. The provisions of paragraph 14(a-e) of the Commissioner's Notification dated 16th November 1992, Public Instrument No.124/92, shall apply:

- (i) From the beginning of the tax period until the end of the working day before the date on which the change in the VAT rate was brought about and came into force.

There shall be effected the usual calculations provided by Scheme C, using the gross takings and the cost of supplies obtained for retail within this sub-period only and the old VAT fraction. The result shall be the output tax up to and including the day before the change.

- (ii) There shall be effected the adjustment provided by Scheme C, as explained in paragraph (a) above.

- (iii) From the date on which the change was brought about and came into force until the end of the tax period.

There shall be effected the usual calculations provided by Scheme C, using the gross takings and the cost of supplies obtained for retail within this sub-period only and the new VAT fraction. The result shall be the output tax since the date of change in the VAT rate.

In the gross takings over this sub-period as well as for subsequent tax periods, following the change in the VAT rate there shall be included all the receipts since the date of

the change even though they may relate to receipts derived from supplies effected before the date of change in the VAT rate.

(iv) The total sums produced from (i) and (iii) above shall be the output tax for the whole tax period.

(d) Tax periods following the change in the VAT rate.

In relation to subsequent tax periods, Scheme C shall be normally applied subject to the new VAT fraction.

12. Change in the tax treatment -

(a) Change in the tax treatment of goods supplied.

The application of Scheme C shall be continued in the usual way, but since the date of the change there shall be included in the particulars kept with regard to supplies obtained for retail all the goods the supply of which is affected by the change according to the new VAT rate with which they are charged following the change.

(b) Simultaneous change in the tax treatment and the VAT rate.

Scheme C shall be applied as explained above with regard to the change in the VAT rate but the particulars kept in respect of goods obtained for retail since the date of the change shall be amended in such a way as to include all the goods according to the new VAT rate with which they are charged following the change.

Dated this 25th day of September, 1993.

J. FITT,

Commissioner of Value Added Tax,
Sovereign Base Areas.

(119/8/2)

No. 71

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).

ORDER MADE UNDER SECTIONS 2 AND 26.

In exercise of the powers vested in him by Sections 2 and 26 of the Game and Wild Birds (Protection and Development) Ordinance, 1974 the Administrator has prescribed that the periods specified in the Schedule hereto shall be a close season in addition to the close season as defined in Section 2 of the Ordinance.

SCHEDULE

- (a) the period between 1st October, 1993 and 6th November, 1993 both days inclusive;
- (b) all days in the week during a non-close season except Wednesdays and Sundays and Saturday the 18th December 1993.

Dated this 30th day of September, 1993.

By the Administrator's Command,
G.L. JONES,
Chief Officer,
Sovereign Base Areas.

(196)

**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 Friday, 1st October, 1993 and ending on Friday, 31st December, 1993 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.
- (h) The shooting of wild bird on Electricity or CYTA cables is prohibited.

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 the 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 areas signposted on the ground.

Dated this 28th day of September, 1993.

A.N. ANGELIDES,
Area Officer,
Akrotiri Sovereign Base Area.

(196)

No. 73

**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).

ORDER MADE UNDER SECTION 30.

In exercise of the powers conferred upon me under Section 30 of the Game and Wild Birds (Protection and Development) Ordinance, 1974, I hereby declare the area defined in the Schedule hereto (other than the areas already declared as Game Reserves under Public Instruments Nos. 25 of 1962, 81 of 1979, 61 of 1985 and 41 of 1988) to be a temporary Game Reserve for the period beginning on 7th November, 1993 and ending on 31st December, 1993.

SCHEDULE

The area commences at a point on the coast and extends to the south as far as the CYBARCO premix plant; thence in a northerly direction to the southeastern part of the Queen's Bridge on the M.1; thence in an easterly direction, along the southern side of the M.1 and Trakhoni roads to B.P. 220; thence in a southerly direction, along the SBA boundary, to B.P. 226, which is on the coast; thence round the Akrotiri peninsula in a southerly, westerly and northerly direction to the point of commencement. All which area is signposted on the ground.

Dated this 30th day of September, 1993.

G.L. JONES,
Chief Officer,
Sovereign Base Areas.

(196)

No. 74

**THE SUPPLIES AND SERVICES (TRANSITIONAL POWERS)
(CONTINUATION) ORDINANCE
(Cap.175A - Laws of Cyprus).**

**THE SUPPLIES AND SERVICES (TRANSITIONAL POWERS)
(CYPRUS) ORDER, 1946.**

**ORDER MADE BY THE COMPETENT AUTHORITY UNDER
DEFENCE REGULATION 63.**

In exercise of the powers vested in him by Defence Regulation 63, as set out in the First Schedule to the Supplies and Services (Transitional Powers) (Cyprus) Order, 1946 (as applied to and adapted in the Sovereign Base Areas of Akrotiri and Dhekelia by the Sovereign Base Areas of Akrotiri and Dhekelia Order in Council 1960 and the Laws (Adaptation and Interpretation) (Consolidation and Extension) Ordinance, 1968, which Order continues in force by virtue of the provisions of the Supplies and Services (Transitional Powers) (Continuation) Ordinance, the Competent Authority for the purpose of the said Regulation hereby makes the following Order:-

P.I.No.64/46.

Ordinance 5/68.

1. Subject to the restrictions and conditions contained in the First Schedule to this Order, the use for the purposes of constructing a section of the Limassol to Paphos motorway of the land and property specified in the Second Schedule hereto (hereinafter referred to as "the Land") during a period of one year as from the 1st October, 1993 is hereby authorised.
2. The persons using the land in pursuance of this Order are entitled to do thereon or in relation thereto such acts as may be necessary for the purposes referred to in paragraph 1.
3. The exercise of any right of way over the land and of any other right relating thereto which is enjoyed by any person whether by virtue of any interest in the land or otherwise, is hereby prohibited during the period this Order shall remain in force.

FIRST SCHEDULE

1. The land shall be occupied and used for the purpose of constructing a section of the Limassol to Paphos motorway namely the installation and operation of concrete batching plant and the installation of other equipment.
2. At the expiration of this Order the land shall be returned to the persons entitled thereto free of any erection, structure or construction erected or constructed thereon after the making of this Order.
3. Compensation shall be paid to the persons having an interest in the land for its use and occupation under this Order.

SECOND SCHEDULE

An area of land comprising approximately 9 hectares and 971

square metres being plot 34 of Government Survey Plan LIII.57 situated at Paramali village within the Akrotiri Sovereign Base Area and shown on a plan kept at the Headquarters of the Sovereign Base Areas Administration.

Given under my hand this 30th day of September 1993.

G.L. JONES,
Chief Officer,
Competent Authority
Sovereign Base Areas.

(144/7)

