



SUPPLEMENT No. 3
TO
THE SOVEREIGN BASE AREAS GAZETTE
No. 1132 of 2nd October 1998
SUBSIDIARY LEGISLATION

CONTENTS :

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

The Value Added Tax Ordinance —	No.
Notification under the (Accounting and Payment) Regulation	38
The Game and Wild Birds (Protection and Development) Ordinance —	
Order made under sections 2 and 26	39
Order made under section 30	40
Order made under section 6	41

No. 38

THE VALUE ADDED TAX ORDINANCE
(Ordinances 3 of 1992, 12 of 1992, 3 of 1993,
16 of 1993 and 4 of 1994).

NOTIFICATION

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. This Notification shall come into operation on the date of its publication in the Gazette.
2. Notification No.81 of 1992 published in Gazette No. 970 of 6 August 1992 is hereby amended by inserting the explanatory notes 1-19 as follows, to Form VAT 4 in the Appendix thereof:-

VAT Form 4

**Explanatory Notes to assist you in completing your tax
declaration correctly**

PART A

Box 1

In this box enter the total tax exclusive of the value of all sales (goods and/or services) which you have effected in this tax period (including those sales which are charged with a standard rate, with a zero rate or which are exempted from the imposition of tax). Sales are deemed to be the sales of merchandise or services, lettings of movables or immovables, that is to say the total of your work cycle (business) which you have effected during this period. Also you must include the value of any services you have received from outside the Areas if such services are shown in Schedule I of the Value Added Tax Ordinance (3 of 1992).

Box 2

In this box enter the total value of all sales (goods and/or services) which you have effected in this tax period which are zero rated (including exports). Such sales are shown in Schedule II of the Value Added Tax Ordinance (e.g. food-stuffs, medicines, children's wear and footwear). You should note that you have already included this amount in box 1.

Box 3

In this box enter the tax which corresponds to the sales (goods and/or services) which you have effected in this tax period.

Do not forget to subtract the tax for any credit notes you have issued in this period and which relate to sales which are charged with a standard rate, and also to include the tax which corresponds to the services which you might have received from outside the Areas (shown in Schedule I of the Value Added Tax Ordinance). You must also include any amounts representing actual or negative entries in the portion of the tax payable of the VAT Account for this period, subtracting or adding the corresponding amounts, as the case may be.

Attention

The total amount entered in this box must be equal to the total amount shown in the portion of the tax paid in the VAT Account relating to this tax period.

Box 4

Enter the total tax exclusive of the value of all purchases (goods and/or services) which you have effected for the purposes of your business in this period (including those purchases which are charged with a standard rate, with a zero rate or which are exempted from the imposition of tax). You must also include the value of goods which are imported during this period and the value of services you have received from outside the Areas (shown in Schedule I of the Value Added Tax Ordinance). Do not include salaries and daily wages, contributions to various funds, gifts of money, interest, dividends, taxes and other expenses which do not constitute delivery or supply for the purposes of your business.

Attention

Do not include the value of the goods imported before they are released by customs, that is to say while they are still in customs or Bonded Warehouses.

Box 5

Leave this box blank.

Box 6

In this box enter the amount of tax your suppliers debited you with for the purchases you have effected this period, even if you have not paid it and the tax which you have paid for the importation of goods. In order to include this amount, however, you must have a tax invoice with a date which falls within this tax period (for purchases which are charged with a standard rate) and customs documents which prove the payment of the tax for the importation of goods in this period. You may also include the tax which corresponds to the services you have received from outside the Areas.

Do not forget that the amount which you may include in this box is only the amount of input tax which is allowed to be credited by law. You should also deduct from the input tax you claim, the tax which is proportionate to any credit notes you have received from your suppliers in this tax period.

You may also include in this box any amount of tax which may be returned under the provisions of the Value Added Tax (Bad Debt Relief) Regulations 1992 and any amounts representing the actual or negative deposits in the portion of the tax which may be credited to the VAT Account of this period, subtracting or adding the corresponding amounts according to the circumstances.

Attention

The total amount you enter in this box must be equal to the total amount shown in the portion of the tax which may be credited in the VAT Account for this period (but not to the amount for credit you will enter in box 10).

Box 7

If the amount in box (3) is greater than the amount in box (6) enter the difference in this box.

Box 8

If the amount in box (6) is greater than the amount in box (3) enter the difference in this box.

Box 9

Leave this box blank.

Box 10

In this box enter the amount shown as a credit balance in the last accounting statement (Form VAT 9A) which was sent to you. If in your previous tax declaration you had claimed in Part C the return of any tax and you have not had any reply from the Commissioner, enter as a credit balance in box (10) of your tax declaration the amount which results after the deduction from the credit balance shown in this state of account, the amount which you had claimed for return in your previous tax declaration.

Box 11

If the amount in box (7) is greater than the amount in box (10) enter the difference in this box. This is the amount you must pay to the Commissioner for this tax period through any Commercial Bank or Co-operative Society which collaborates with the VAT Service.

Box 12

If the amount in box (10) is greater than the amount in box (7) enter the difference in this box. Where no amount is shown in box (7), then enter in box (12) the sum total of the amounts shown in boxes (8) and (10). **If the whole or part of this amount may be returned because it concerns the cases shown in boxes (16), (17) and (18), then complete Part C of this form according to the circumstances. However, if you wish the sum shown in box (12) to be transferred in its entirety to your credit for your forthcoming tax period do not complete Part C.**

Box 13

Insert mark ✓ in this box if you have included in box (6) any amount of tax which may be returned under the Value Added Tax (Bad Debt Relief) Regulations 1992.

Box 14

Insert mark ✓ in this box if you apply a scheme for retail salesmen.

Box 15

Insert mark ✓ in this box if you apply a scheme for second hand goods.

PART B

If any amount is shown in box (12), you must not complete Part B.

Where any amount payable is shown in box (11), you must complete Part B. When you have completed Part B, present all three copies of your tax declaration at any Commercial Bank or Co-operative Society which collaborates with the VAT Service and pay the amount which you owe.

After you have paid this amount, send the top copy of your tax declaration to the Value Added Tax Commissioner, 46 Themistoklis Dervis St., 1471 Nicosia. **This form must be received by the VAT Commissioner at the latest on the last day shown at the top of your tax declaration. You should keep the second copy and the third will be kept by the Bank or the Co-operative Society.**

PART C**Box 16**

If in box (12) any amount to be credited is shown and you are certain that you will not submit a tax declaration in which is shown a payable amount by the end of the following year, you may ask for the refund of the whole or part of such amount by completing box (16). Where all the tax declarations you have submitted for the past three years show an amount to be credited (box 12), then you may ask for the refund of the smaller amount of credit shown in any tax declaration you have submitted during the past three years by completing box (16).

Box 17

If in box (12) an amount to be credited is shown and if the whole or part of such amount concerns the sale of goods or services which are zero rated, enter this amount in this box. It is your responsibility to ascertain the rate of the amount which is proportionate to the realisation of the zero rated sales. However, in no circumstances can such an amount exceed 8% of the amount entered in box (2).

Box 18

If an amount to be credited is shown in box (12) and if the whole or part of such amount concerns input tax for the acquisition of capital assets of the business and you are in possession of tax invoices or customs documents which concern the purchase or importation of such capital assets, then you may enter this amount in box (18).

Box 19

In this box enter the total of the amounts, if any, in boxes (16), (17) and (18) depending on the circumstances.

PART D

Do not forget to sign your tax declaration. Unsigned and incomplete tax declarations shall be deemed as not submitted.

Dated this 24th day of September 1998.

A.F. LIVINGSTONE,
Commissioner of Value Added Tax,
Sovereign Base Areas.

(119/8/2)

No. 39**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, 13 of 1991 and 15 of 1993).

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 1998 and 31st October 1998 both days inclusive;
 - (b) all days in the week during a non-close season except Wednesdays and Sundays.
-

Dated this 28th day of September 1998.

By the Administrator's Command,
P.A. ROTHERAM,
Chief Officer,
Sovereign Base Areas.

(196)

No. 40

**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, 13 of 1991 and 15 of 1993).

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 1st November 1998 and ending on 31st December 1998.

SCHEDULE

The area commences on a point on the western coast at Episkopi bay and extends to the east as far as the ex-CYBARCO premix plant; thence in a northerly direction to the southern part of the Queen's Bridge on the M.1; thence in an easterly direction for a distance of 300 metres; then in a northerly direction up to the boundary line near Erimi village; then in an easterly direction along the SBA boundaries up to a point near boundary pillar 155; thence southeasterly and southwesterly along the Kolossi - Ypsonas boundary line at a length of 1000 metres up to its intersection with a Kolossi - Trakhoni farm road; thence easterly along the said farm road which lies along the Kolossi - Ypsonas and Trakhoni - Ypsonas boundary lines at a length of 1000 metres up to Pelentrides farm; thence northerly along a land consolidation farm road at a length of 2200 metres and further along Smyrnis road in Ypsonas village up to B.P. 170. Thence easterly along the SBA boundary up to where such boundary line crosses Elefsinos Street; thence along Elefsinos Street to a southerly direction at a length of 600 metres up to its junction with the Ypsonas land consolidation road; thence southerly along the said land consolidation road at a length of 450 metres up to its junction with another land consolidation road; thence easterly, northerly and again easterly along this latter land consolidation road at a length of 350 metres up to its junction with a temporary track; thence easterly along this temporary track at a length of 250 metres up to its junction with another land consolidation road at the locality "Toumbi"; thence southerly along this land consolidation road up to its junction with Papanicolis Street; thence northeasterly along Papanicolis Street up to boundary pillar 184; thence along the SBA boundary, up to B.P. 266 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 28th day of September 1998.

By the Administrator's Command,
P.A. ROTHERAM,
Chief Officer,
Sovereign Base Areas.

No. 41

**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, 13 of 1991 and 15 of 1993.)

ORDER MADE UNDER SECTION 6.

In exercise of the powers conferred upon me under section 6 of the Game and Wild Birds (Protection and Development) Ordinance, 1974, I, the Chief Officer, hereby order as follows:-

1. This Order may be cited as the Game (Ceiling) Order 1998.
2. The number of hares that may be shot or possessed by the holder of a game licence shall not on any one day exceed two.
3. The number of partridges that may be shot or possessed by the holder of a game licence shall not on any one day exceed five.
Provided that such holder may on any one day shoot or possess one francolin, but in such a case the number of partridges that may be shot or possessed by such holder shall not on any one day exceed four.
4. Nothing in this Order shall apply to the possession of hares, partridges or francolin by any person who is entitled to possess such game under section 11 of the Ordinance.
5. This Order covers the period between 1st November 1998 and 31st December 1998.

Dated this 28th day of September 1998.

By the Administrator's Command,
P.A. ROTHERAM,
Chief Officer,
Sovereign Base Areas.

(196)



