

No. 114**THE CUSTOMS AND EXCISE DUTIES ORDINANCE 2003**

(Ordinance 31 of 2003)

REGULATIONS MADE UNDER SECTION 8(3)

In exercise of the powers conferred upon him by section 8(3) of the Customs and Excise Duties Ordinance 2003^a, the Administrator hereby makes the following Regulations:-

Citation

1. These Regulations may be cited as the Customs and Excise (Duty-free Diesel) (Amendment) Regulations 2003 and shall be read as one with the Customs and Excise (Duty-free Diesel) Regulations 2003^b (hereinafter referred to as the “principal Regulations”).

Amendment of regulation 3 of the principal Regulations

2. Paragraph 2 of regulation 3 of the principal Regulations shall be amended as follows:-

(a) by substituting sub-paragraph (b) thereof with the following sub-paragraph:-

“(b) a legal person who is registered for the purposes of VAT and who only carries on activities of a description falling within Schedule B or an individual certified by the Commissioner of Value Added Tax under section 42 of the Value Added Tax Ordinance 2001^c (farmers’ special regime);”;

(b) for the full stop at the end of sub-paragraph (d) there shall be substituted a semi-colon;

(c) by inserting after sub-paragraph (d) the following sub-paragraphs:-

“(e) the treasurer of a committee of an irrigation division established under the Irrigation Divisions (Villages) Ordinance^d in relation to any of the purposes prescribed by that Ordinance;

(f) the treasurer of a committee of an irrigation association established under the Irrigation (Private Water) Associations Ordinance^e in relation to any of the purposes prescribed by that Ordinance.”

Amendment of regulation 4 of the principal Regulations

3. Regulation 4 of the principal Regulations shall be amended as follows:-

(a) for the full stop at the end of sub-paragraph (e) there shall be inserted a semi-colon;

^a Ordinance 31 of 2003.

^b P.I. 90/03.

^c Ordinance 10 of 2001 as amended by Ordinance Nos 16 of 2002 and 36 of 2002.

^d Cap. 342 as amended by Ordinance 16/91.

^e Cap. 115 as amended by Ordinance 2/90.

(b) by inserting after sub-paragraph (e) the following sub-paragraph:-

“(f) comply with any additional instructions which may from time to time be issued by the Fiscal Officer.”.

Dated this 13th day of November 2003.

By the Administrator’s Command,

P. D. Draycott

Chief Officer,

Sovereign Base Areas.

(128/103)