

No. 89

THE CUSTOMS AND EXCISE DUTIES ORDINANCE 2003
(Ordinance 31 of 2003)

ORDER MADE UNDER SECTION 10(3)

In exercise of the powers conferred upon him by section 10(3) of the Customs and Excise Duties Ordinance 2003, the Administrator hereby makes the following Order:-

**PART I
CITATION**

Citation

1. This Order may be cited as the Customs and Excise Duties (Exemptions) Order 2003.

Interpretation

2. In this Order unless the context otherwise requires-
“abroad” means any place outside the Island of Cyprus.

**PART II
EXEMPTIONS FROM CUSTOMS DUTIES**

Consignments of goods of low value

3. -(1) Subject to paragraph 4 below, customs duty shall not be payable in respect of the importation of a consignment of goods of low value dispatched from abroad to a person in the Areas.

(2) For the purposes of sub-paragraph (1) above a consignment of goods shall be treated as being of low value if the value of the goods in the consignment does not exceed 13 Cyprus pounds.

Consignments excluded from paragraph 3

4. The following descriptions of goods shall be excluded from the relief from payment of customs duty provided for in paragraph 3 above –

- (a) alcoholic liquors;
- (b) perfumes and colognes;
- (c) tobacco and tobacco products.

Consignments from individuals abroad to individuals in the Areas

5. - (1) Subject to paragraphs 6 and 7 below, customs duty shall not be payable in respect of goods contained in a consignment dispatched by an individual abroad to an individual in the Areas, provided that the consignment is not of a commercial character.

(2) For the purposes of subparagraph (1) above, a consignment shall be treated as not being of a commercial character if –

- (a) the goods contained in the consignment are of a seasonal nature; and
- (b) all the goods contained in the consignment are intended for the personal use of the consignee or of members of his family and, by reason of the nature or quantity of the goods, there can be no doubt that the consignment is not

of a commercial nature; and

- (c) the consignment is consigned by the consignor to the consignee for no consideration of any description.

6. The exemption from payment of duty provided for by paragraph 5(1) above shall apply in relation to a consignment of goods having a value not exceeding 26 Cyprus pounds, including the value of any goods such as are described in paragraph 7 below contained in the consignment:

Provided that where the aggregate value of two or more items contained in any consignment exceeds the amount mentioned in this paragraph, the exemption shall apply in respect of each item in the consignment having a value not exceeding that amount, as if each such item had been consigned separately:

Provided further that the value of any item may not be apportioned (and accordingly if duty is payable in respect of any item it shall be payable by reference to its full value).

Quantitative limits in relation to certain goods

7. The exemption from payment of duty provided for by paragraph 5(1) shall be limited as follows in relation to goods of any of the following descriptions contained in any consignment –

- (a) tobacco products -
- 50 cigarettes, or
 - 25 cigarillos (cigars having a maximum weight of 3 grammes each), or
 - 10 cigars, or
 - 50 grammes of tobacco, or
 - a combination of two or more of the above descriptions of products in proportionate quantities;
- (b) alcohol and alcoholic liquors -
- distilled and alcoholic liquors, with an alcoholic strength exceeding 22% by volume in non-denatured ethyl alcohol which has an alcoholic strength of 80% or more by volume: 1 litre, or
 - distilled and alcoholic liquors, aperitifs based on wine or alcohol, tafia, sake or similar liquors with an alcoholic strength of 22% by volume or lower, sparkling wines, liqueur wines: 1 litre, or a proportionate combination of such products, and
 - still wines: 2 litres;
- (c) perfumes: 50 grammes or
colognes: 0.25 litres.

Gifts given in the framework of international relations

8. Subject to paragraphs 9 and 10 below customs duty shall not be payable in respect of the importation of an item which -

- (a) is imported by a person who has carried out an official visit to a foreign country and who was there given the item as a gift by an authority of that country; or
- (b) is imported by a person carrying out an official visit in the Areas who intends to give it as a gift to a member of an authority of the Areas; or

- (c) is intended to be given as an indication of friendship or goodwill by a public authority, public body or union of persons carrying out activities of public interest in a foreign country, to a public authority, public body or union of persons carrying out activities of public interest in the Areas, provided that the recipient is authorised by the Fiscal Officer to receive such item.

Goods excluded from scope of paragraph 8

9. Paragraph 8 shall not apply in respect of the importation of alcoholic liquors, tobacco or tobacco products.

Conditions of relief under paragraph 8

10. Relief from payment of duty under paragraph 8 shall only be granted if the items concerned -

- (a) are offered as gifts only on certain occasions;
- (b) have no commercial value by reason of their nature, value and quantity; and
- (c) are not used for a commercial purpose.

Medals and honorary distinctions

11. Customs duty shall not be payable in respect of the importation of any goods falling within any of the following descriptions, provided that the goods concerned are not imported for any commercial purpose -

- (a) a medal awarded by a foreign government to a person whose usual place of residence is in the Areas;
- (b) a cup, medal or similar item of mainly symbolic character awarded in a foreign country to a person whose usual place of residence is in the Areas, in order to honour him for his activities in such fields as art, science, sports, services to the United Kingdom or to recognise his contribution on the occasion of some special event.

PART III FINAL PROVISIONS

12. Where any relief from payment of duty in respect of the importation of any goods is granted under this Order subject to any condition as to how or by whom the goods in question will be used, then if that condition is not complied with the duty shall become payable by the person to whom the exemption from payment had been granted and the goods shall be liable to forfeiture. The burden of proving that any such condition has been complied with shall lie on the importer of the goods.

Dated this 9th day of September 2003.

By the Administrator's Command,
P. D. Draycott
Chief Officer,
Sovereign Base Areas.

(128/106)