



SUPPLEMENT No. 2
T O
THE SOVEREIGN BASE AREAS GAZETTE
No. 765 of 21st January, 1987.
L E G I S L A T I O N

ORDINANCE 1 OF 1987.

AN ORDINANCE

TO AMEND THE ESTATE DUTY ORDINANCE, 1965.

K.W. HAYR,
ADMINISTRATOR

5th January, 1987.

BE it enacted by the Administrator of the Sovereign Base Areas of Akrotiri and Dhekelia as follows:—

1. This Ordinance may be cited as the Estate Duty (Amendment) Ordinance, 1987 and shall be read as one with the Estate Duty Ordinance, 1965 as amended from time to time (hereinafter referred to as “the principal Ordinance”).

Short title.

Ordinances
6/65, 13/68
and 7/76.

2. Section 2 of the principal Ordinance is hereby amended:—

Section 2 of
the principal
Ordinance
amended.

(a) by deleting the semi-colon at the end of the definition of “property” appearing therein; and

(b) by inserting at the end of the said definition of “property” the words “and includes deposits in any bank of a deceased person not domiciled in the Areas”.

3. Section 5 of the principal Ordinance is hereby amended:—

Section 5 of
the principal
Ordinance
amended.

(a) by deleting the words “five” appearing in the second line of paragraph (a) of the proviso thereto and substituting therefor the word “fifty”;

(b) by deleting the word “three” appearing in the fifth line of paragraph (b) of the proviso thereto and substituting therefor the words “seventy five”;

(c) by deleting the words “one thousand and five hundred” appearing in the third and fourth lines of paragraph (c) of the proviso thereto and substituting therefor the words “fifty thousand”; and

(d) by deleting the words "one thousand and five hundred" appearing in the third line of paragraph (d) of the proviso thereto and substituting therefor the words "fifty thousand".

Section 15 of the principal Ordinance amended.

4. Section 15 of the principal Ordinance is hereby amended by inserting immediately after the words "in respect" appearing in the first line thereof the words "of any gratuity payable on the death of an officer to his legal representative or in respect"

New Section 18B added to the principal Ordinance.

5. The principal Ordinance is hereby amended by inserting immediately after Section 18A thereof the following new Section to be numbered 18B:—

"Reduction of duty in case of property inherited by parents.

18B. Where the Commissioner is satisfied that estate duty has become payable on any property which was a gift from parents to a child, on the death of such child before both or either of such parents, the proportion of estate duty which is equivalent to the proportion of the property inherited by the said parents or surviving parent shall be reduced by fifty per centum."

Operation of this Ordinance.

6. This Ordinance shall apply to the estate of any person who died after the 17th October, 1986.

D.K.A. REYNOLDS

Chief Officer.

5th January, 1987.

(104/11/1)

ORDINANCE 2 OF 1987.

AN ORDINANCE

TO AMEND THE STREETS AND BUILDINGS REGULATION
(CONSOLIDATION) ORDINANCE, 1984.

K. W. HAYR,
ADMINISTRATOR

14th January, 1987.

BE it enacted by the Administrator of the Sovereign Base Areas of Akrotiri and Dhekelia as follows:—

1. This Ordinance may be cited as the Streets and Buildings Regulation (Consolidation) (Amendment) Ordinance, 1987 and shall be read as one with the Streets and Buildings Regulation (Consolidation) Ordinance, 1984 (hereinafter referred to as "the principal Ordinance").

Short title.

Ordinance
7 of 1984.

2. Section 10 of the principal Ordinance is hereby amended by deleting the words "single buildings, ground storey buildings or four storey buildings" appearing in the fifth, sixth and seventh lines of paragraph (b) of subsection (4) thereof and substituting therefor the words "the erection of a maximum of four dwelling houses."

Section 10 of
the principal
Ordinance
amended.

3. Section 20 of the principal Ordinance is hereby amended by deleting subsection (2) thereof and substituting the following new subsection therefor:—

Section 20 of
the principal
Ordinance
amended.

"(2) the decision of the Administrator on an appeal under this Section shall be final and conclusive and no appeal or other proceeding shall lie therefrom to the Senior Judge's Court or to any other Court."

D.K.A. REYNOLDS

14th January, 1987.

Chief Officer.

(112/A)

