



**SUPPLEMENT No. 2**  
**TO**  
**THE SOVEREIGN BASE AREAS GAZETTE**  
**No. 1038 of 22nd December, 1994**  
**LEGISLATION**

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ORDINANCE 8 OF 1994

**AN ORDINANCE**  
**TO AMEND THE STAMP ORDINANCE**

**A.G.H. HARLEY**  
**ADMINISTRATOR**

22nd December, 1994.

**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 Stamp (Amendment) Ordinance, 1994 and shall be read as one with the Stamp Ordinance, 1964 as amended from time to time (hereinafter referred to as "the principal Ordinance").

2. The First Schedule to the principal Ordinance is hereby amended by adding at the end thereof, immediately after item 34 the following new item:-

"35 A Certificate issued under Section 52  
of the Estate Duty Ordinance. 5,00"

*21st December, 1994*  
(104/13)

G.L. JONES  
Chief Officer

Short Title.

Ordinances 13/64,  
10/68, 9/69, 13/72,  
12/80, 9/91 and  
7/93.

The First Schedule  
to the principal  
Ordinance  
amended.

**AN ORDINANCE  
TO AMEND THE CAPITAL GAINS TAX ORDINANCE**

**A.G.H. HARLEY  
ADMINISTRATOR**

22nd December, 1994.

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

Short Title.

**1.** This Ordinance may be cited as the Capital Gains Tax (Amendment) Ordinance, 1994 and shall be read as one with the Capital Gains Tax Ordinance, 1980 as amended from time to time (hereinafter referred to as "the principal Ordinance").

Ordinances 18/80,  
3/81 and 1/91.

Section 2 of the  
principal Ordinance  
amended.

**2.** Section 2 of the principal Ordinance is hereby amended by inserting in the appropriate alphabetical order the following definitions:

Cap. 195 - Laws of  
Cyprus - Ordinances  
3/71 and 14/89

"Degree of kindred" has the meaning assigned to it in the Wills and Succession Ordinance.

Section 10 of the  
principal  
Ordinance  
amended.

"Family" for the purposes of this Ordinance shall include a husband and wife also any persons not exceeding the third degree of kindred, irrespective of whether such persons are married or unmarried;"

**3.** Section 10 of the principal Ordinance is hereby amended-

(a) By deleting from paragraph (b) thereof the words "a donation from a parent to a child, between a husband and wife or relations not exceeding the third degree" and substituting therefor the words, "a donation from a parent to a child, irrespective of whether such child is married or unmarried, between a husband and wife or between relations not exceeding the third degree of kindred, irrespective of whether they are married or unmarried; and

(b) by adding at the end of paragraph (d) thereof, the following third proviso:

"Provided further that this paragraph shall also apply where, within five years of the donation, the shares of a member of the family of the donor are inherited by any person not being a member of the family of the donor.

21st December, 1994

(104/15)

G.L. JONES

Chief Officer.

**AN ORDINANCE  
TO AMEND THE ESTATE DUTY ORDINANCE**

**A.G.H. HARLEY**  
**ADMINISTRATOR**

22nd December, 1994.

**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, 1994 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, 7/76, 1/87  
and 3/88.

2. Section 52 of the principal Ordinance is hereby amended by deleting subsection (3) thereof.

Section 52 of the  
principal Ordinance  
amended.

*21st December, 1994*  
(104/11/1)

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G.L. JONES  
Chief Officer.  
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