

**Ordinance 27 of 2014**

**Published in Gazette No. 1751 of 29 August 2014**

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**S T A M P   D U T Y   ( A D O P T I O N   O F   L A W )   O R D I N A N C E**  
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An Ordinance to make provision for legislation of the Republic of Cyprus relating to stamp duty to apply in the Sovereign Base Areas

**P.J. Rushbrook**  
**DEPUTY ADMINISTRATOR**

*26 August 2014*

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

**Short title and commencement**

1. This Ordinance may be cited as the Stamp Duty (Adoption of Law) Ordinance 2014 and comes into force on the day after publication in the Gazette.

**Interpretation**

2. In this Ordinance, “Stamp Duty Law” means Law Number 19 of 1963<sup>(a)</sup> (Stamp Duty Law 1963) of the Republic of Cyprus and includes—

- (a) any amendment made to the Law (whenever enacted);
- (b) any public instrument made under the Law (whenever enacted);
- (c) any amendment made to such a public instrument (whenever enacted).

**Application of Adopted Instruments (Interpretation) Ordinance 2012**

3. Sections 6 and 10 of the Adopted Instruments (Interpretation) Ordinance 2012<sup>(b)</sup> apply to the interpretation of the Stamp Duty Law.

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<sup>(a)</sup> Republic of Cyprus Gazette No. 240 of 28 March 1963.

<sup>(b)</sup> Ordinance 31/2012.

### **Adoption of Stamp Duty Law**

4.—(1) Subject to the following provisions, the Stamp Duty Law has effect as part of the law of the Areas in the same way as it has effect as part of the law of the Republic.

(2) (For the avoidance of doubt, subsection (1) applies to criminal offences and penalties created by or arising from the Stamp Duty Law.)

(3) Subsection (1) does not confer on any person a power to make a public instrument.

(4) Any Stamp Duty Law, or provision of the Law, not in force in the Republic of Cyprus on the day this Ordinance comes into force takes effect in the Areas after the expiry of 60 days from the date the Law, or a provision of the Law, came into force in the Republic.

(5) Subsection (4) does not apply to a provision of the Stamp Duty Law which creates a liability for the payment of stamp duty or provides for the amount of stamp duty to be paid.

(6) Despite subsection (5), subsection (4) applies to criminal offences and penalties created by or arising from the Stamp Duty Law.

(7) The Chief Officer, by order made as a public instrument, may—

- (a) order that the Stamp Duty Law or a provision of that Law takes effect prior to the expiry of the 60 day period referred to in subsection (4);
- (b) modify or disapply any provision of the Stamp Duty Law.

### **Functions of Commissioner conferred on Fiscal Officer**

5.—(1) Where the Stamp Duty Law confers a power or imposes a duty on the Commissioner, the power or duty is deemed to be conferred or imposed, as the case may be, on the Fiscal Officer.

(2) Where the Stamp Duty Law confers a power or imposes a duty on any other officer, the power or duty is deemed to be conferred or imposed, as the case may be, on the Chief Officer.

### **Delegation of Functions of the Fiscal Officer**

6. A power conferred or duty imposed on the Chief Officer or Fiscal Officer in accordance with section 5 is a general delegated function for the purposes of the Delegation of Functions to the Republic Ordinance 2007(a).

### **Instruments executed by the Crown**

7. The Stamp Duty Law does not apply to instruments executed by the Crown.

### **Payment of duty by United Kingdom stamps by United Kingdom personnel etc.**

8.—(1) Where a specified person is liable to pay stamp duty on an instrument under the Stamp Duty Law, duty on the instrument paid in accordance with the law of the United Kingdom is deemed to be duty paid under the Stamp Duty Law.

(2) A specified person is a person within the meaning of one of the following paragraphs of Part 1 of Annex B to the Treaty of Establishment—

- (a) paragraph (1)(b), authorised service organisations;
- (b) paragraph (1)(d), United Kingdom personnel;
- (c) paragraph (1)(i)(i), dependent;
- (d) paragraph (1)(k), contractor,
- (e) paragraph (1)(l), sutlers.

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(a) Ordinance 17/2007.

## **Repeals and revocation**

**9.**—(1) The following Ordinances are repealed—

- (a) Stamp Ordinance 1964**(a)**;
- (b) Stamp (Amendment) Ordinance 1968**(b)**;
- (c) Stamp (Amendment) Ordinance 1969**(c)**;
- (d) Stamp (Amendment) Ordinance 1980**(d)**;
- (e) Stamp (Amendment) Ordinance 1991**(e)**;
- (f) Stamp (Amendment) Ordinance 1993**(f)**;
- (g) Stamp (Amendment) Ordinance 1994**(g)**;
- (h) Stamp (Amendment) Ordinance 1995**(h)**.

(2) The Stamp Regulations 1965**(i)** are revoked.

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- (a)** Ordinance 13/1964.
  - (b)** Ordinance 10/1968.
  - (c)** Ordinance 9/1969.
  - (d)** Ordinance 12/1980.
  - (e)** Ordinance 19/1991.
  - (f)** Ordinance 7/1993.
  - (g)** Ordinance 8/1994.
  - (h)** Ordinance 9/1995.
  - (i)** P.I. 7/1965.

## EXPLANATORY NOTE

*(This note is not part of the Ordinance)*

1. This explanatory note relates to the Stamp Duty (Adoption of Law) Ordinance 2014 (the “Ordinance”). It has been prepared by the Office of the Attorney General and Legal Adviser in order to assist the reader of the Ordinance. It does not form part of the Ordinance.
2. The Ordinance adopts Law Number 19 of 1963 of the Republic of Cyprus, as amended, and public instruments made under that Law, so it has effect in the Areas. The Law provides for the payment of stamp duty on a range of documents including affidavits, insurance policies, leases and bills of exchange. Instruments executed by the Crown are exempt from stamp duty. The Law provides for a range of criminal offences in relation to stamp duty, including evasion and attempts to defraud the revenue authorities. A person may be prosecuted under the Law in the courts of the Areas.
3. Except where the Law creates a liability to pay stamp duty or provides for the amount of duty to be paid, a provision in the Law does not take effect in the Areas until 60 days after it comes into force in the Republic. The Chief Officer, by order made as public instrument, may bring a provision of the Law into force before the end of the 60 day period, and may also modify or disapply any provision.
4. The function of collecting stamp duty is delegated to the Republic as a general delegated function for the purpose of the Delegation of Functions to the Republic Ordinance 2007.
5. The Adopted Instruments (Interpretation) Ordinance 2012 makes provision for the interpretation etc. of secondary legislation of the Republic which is adopted. Sections 6 and 10 of that Law apply to the interpretation of provisions in the Stamp Duty Law.