



**SUPPLEMENT No. 3**  
**TO**  
**THE SOVEREIGN BASE AREAS GAZETTE**  
**No. 965 of 26th June, 1992.**  
**SUBSIDIARY LEGISLATION**

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No. 46

**THE ANTIQUITIES ORDINANCE, 1975**  
(Ordinances 12 of 1975 and 7 of 1981).

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**ORDER BY THE ADMINISTRATOR UNDER**  
**PARAGRAPH (a) OF SUBSECTION (1) OF SECTION 6.**

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In exercise of the powers conferred upon him by paragraph (a) of subsection (1) of Section 6 of the Antiquities Ordinance, 1975 the Administrator, after consultation with the appropriate authorities of the Republic, hereby declares the building and site set out in the Appendix hereto, to be an ancient monument and further declares that such monument shall be added to the Second Schedule to the Ordinance.

**APPENDIX**

**AKROTIRI SOVEREIGN BASE AREA**

| Item | Ancient Monument        | Village  | Reference to Survey Plans |          |
|------|-------------------------|----------|---------------------------|----------|
|      |                         |          | Sheet Plan                | Plot     |
| 3    | Ayios Ermoghenis Church | Episkopi | LV III/4                  | 62/1/1/1 |

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Dated this 18th day of June, 1992.

By the Administrator's Command,  
**J. GAMP,**  
Acting Chief Officer,  
Sovereign Base Areas.

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(108)

No. 47

## THE VALUE ADDED TAX ORDINANCE

(Ordinance 3 of 1992).

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### ORDER MADE UNDER SECTION 57 (1).

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In exercise of the powers vested in him by Section 57 (1) of the Value Added Tax Ordinance, 1992, the Administrator hereby makes the following Order.

1. This Order may be cited as the Value Added Tax (Retailers' Obligations) Order, 1992.

2. In this Order—

“certificate of registration” means the document issued by the Commissioner to the taxable person, such document bearing the registration number of the taxable person in the Value Added Tax Register.

“Consumer” means any person who buys or obtains commodities for purposes other than in respect of his business;

“Ordinance” means the Value Added Tax Ordinance, 1992 as amended from time to time.

“Registered Retailer” means any person who has been registered under the provisions of Part III of the Ordinance, the business of whom or part thereof consists of the supply of either goods or services to the consumer;

“shop” means any building (including markets and kiosks) where retail trade is carried on;

“Tax” means the Value Added Tax.

3. Unless otherwise provided in this Ordinance or in any Regulations or Orders issued by virtue of any provisions of the Ordinance or as the Commissioner may otherwise allow, every retailer who supplies taxable goods or services to a consumer shall be obliged to indicate separately the tax corresponding to the said goods or services supplied to the consumer.

4. Any registered Retailer who, by virtue of subsection (1) of Section 8 of the Commodities and Services (Regulation and Control) Ordinance, 1962 as amended from time to time, is obliged to display on the commodities offered at his shop the price thereof, shall not include in the said price, the tax corresponding thereto:

Provided that in all cases, where the registered retailer issues a receipt of any form in respect of the said supply, the value of such supply shall be written thereon not inclusive of the tax, such tax being shown separately.

5. A registered Retailer shall be obliged to display in a conspicuous place in his shop the certificate of registration or a copy thereof.

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Dated this 18th day of June, 1992.

By the Administrator's Command,  
J. GAMP,  
Acting Chief Officer,  
Sovereign Base Areas.

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(119/8/2)

No. 48

**THE COMMODITIES AND SERVICES (REGULATION  
AND CONTROL) ORDINANCE**

(Ordinances 11 of 1962, 9 of 1963, 3 of 1967,  
10 of 1972 and 10 of 1982).

**CONTROL AND MAXIMUM PERCENTAGE OF PROFIT  
ORDER MADE UNDER SECTIONS 3 (1) AND 4 (1).**

In exercise of the powers vested in him by subsection (1) of Sections 3 and 4 of the Commodities and Services (Regulation and Control) Ordinance, the Administrator hereby makes the following Order:—

1. This Order may be cited as the Commodities and Services (Regulation and Control) (Maximum percentage of profit for fresh fruit and vegetables) Order, 1992.

2. Fresh fruit and vegetables are hereby declared to be controlled commodities.

3. The maximum percentage of profit which may be derived by wholesalers, importers and retailers in respect of fresh fruit and vegetables sold in the Areas, shall not exceed the rates set out in the second and third columns of the Schedule thereto, respectively.

4. For the purposes of this Order:

“warehouse costs” means:—

- (a) In the case of an imported product, the price paid for acquiring the product, including expenses incurred for insurance, fare, customs duties, banking, clearing agents' fees, portworkers' fees, processing and packing expenses, charges payable for transportation from the docks to the importer's main store also a portion of the refugee levy payable on imports, as such is determined by legislation;
- (b) in the case of locally produced commodities, production costs including the costs incurred for storing the final product in the area of the factory.

**“SCHEDULE**  
**Prescribed Maximum Percentage of Profit**

| First Column                        | Second Column   | Third Column   |
|-------------------------------------|---|--|
| Description of Controlled Commodity | The Importer's and Wholesaler's maximum percentage of combined profit, calculated on the warehouse costs borne by the Importer. | Retailer's maximum percentage of combined profit, calculated on the invoice of the wholesale purchase price. |
| Fresh Fruit<br>Fresh Vegetables     | 25%<br>25%  | 25%<br>25%”  |

Dated this 22nd day of June, 1992.

By the Administrator's Command,  
A.J.H. ADAMS,  
Chief Officer,  
Sovereign Base Areas.

(105/11)

No. 49

**THE LAND ACQUISITION ORDINANCE**

(Cap. 226—Laws of Cyprus—and Ordinances 12 of 1963,  
9 of 1964, 1 of 1986, 4 of 1987 and 19 of 1988).

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**NOTICE UNDER SECTIONS 2, 3 AND 5.**

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Whereas it has been represented to the Administrator that it is desirable to widen the section of the road between Frenaros and Vryssoulles villages within the Sovereign Base Area of Dhekelia;

And whereas it is, in the opinion of the Administrator desirable, for public purposes, to widen the roads as aforesaid;

Now, therefore, in exercise of the powers vested in him by Sections 2, 3 and 5 of the Land Acquisition Ordinance, the Administrator does hereby declare the widening of the Frenaros - Vryssoulles road within the Sovereign Base Area of Dhekelia to be an undertaking of public utility and does hereby entrust the acquisition of the land required for the said undertaking to the Chief Officer, Sovereign Base Areas.

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Dated this 22nd day of June, 1992.

By the Administrator's Command,  
A.J.H. ADAMS,  
Chief Officer,  
Sovereign Base Areas.

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(106/1)

**No. 50**

**THE SUPPLIES AND SERVICES (TRANSITIONAL POWERS) (CONTINUATION) ORDINANCE**

(Cap. 175A – Laws of Cyprus).

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**THE SUPPLIES AND SERVICES (TRANSITIONAL POWERS) (CYPRUS) ORDER, 1946.**

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**ORDER MADE BY THE COMPETENT AUTHORITY UNDER DEFENCE REGULATION 63.**

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In exercise of the powers vested in him by Defence Regulation 63, as set out in the First Schedule to the Supplies and Services (Transitional Powers) (Cyprus) Order, 1946, [as applied to and adapted in the Sovereign Base Areas of Akrotiri and Dhekelia Order in Council 1960 and the Laws (Adaptation and Interpretation) (Consolidation and Extension) Ordinance, 1968] which Order continues in force by virtue of the provisions of the Supplies and Services (Transitional Powers) (Continuation) Ordinance, the Competent Authority hereby makes the following Order:—

1. Subject to the restrictions and conditions contained in the First Schedule to this Order, the use, for the purpose of widening the Frenaros - Vryssoulles road within the Sovereign Base Area of Dhekelia, of the land and property specified in the Second Schedule hereto (hereinafter referred to as “the land”) during a period of one year as from today, is hereby authorised.

2. The persons using the land in pursuance of this Order are entitled to do thereon or in relation thereto such acts as may be necessary for the purpose referred to in paragraph 1.

3. The exercise of any right of way over the land and of any other right relating thereto which is enjoyed by any person whether by virtue of any interest in the land or otherwise, is hereby prohibited during the period this order shall remain in force.

**FIRST SCHEDULE**

1. The land shall be occupied and used for the purpose of widening the Frenaros - Vryssoulles Road.

2. At the expiration of this Order, that part of the land which shall not have been compulsorily acquired by an order made under Section 6 of the Land Acquisition Ordinance (Cap. 226 - Laws of Cyprus, as amended from time to time), shall be returned to the persons entitled thereto, free of any erection, structure or construction erected or constructed thereon after the making of this Order.

3. Compensation shall be paid to the persons having an interest in the land for its use and occupation under this Order.



**SECOND SCHEDULE**

The private immovable property within the Sovereign Base Area of Dhekelia, in the villages of Frenaros and Akheritou of Famagusta District, under and in connection with plot number 113 (part) of the Government Survey Plan XXXIII.25E2, plot numbers 111/1 (part) and 111/4 (part), of the Government Survey Plan XXXIII.25E2 of Akheritou village.

The land area of the above immovable properties comprises 366 square metres or thereabouts and is shown coloured red on the relative plan kept at the Headquarters of the Sovereign Base Areas Administration and dated 18th June, 1992.

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Dated this 22nd day of June, 1992.

A.J.H. ADAMS,  
Chief Officer,  
Sovereign Base Areas.

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(106/22)

No. 51

**THE VALUE ADDED TAX ORDINANCE**  
(Ordinance 3 of 1992).

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**ORDER MADE UNDER SECTION 39 (3).**

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In exercise of the powers vested in him by Section 39 (3) of the Value Added Tax Ordinance, 1992 the Administrator hereby makes the following Order.

1. This Order may be cited as the Value Added Tax (Keeping of Books, Records and Archives) Order, 1992.

2. In this Order, unless the context otherwise requires –

“archives” includes a group of records kept in a systematic manner.

“credit note” has the meaning assigned to it by the Value Added Tax (Correction of Accounts) Regulations, 1992.

“records” includes any document whatsoever, kept in any form whatsoever.

“tax period” has the meaning assigned to it by the Value Added Tax (Accounting and Payment) Regulations, 1992.

“Tax invoice” has the meaning assigned to it by the Value Added Tax (Tax invoices) Regulations, 1992.

“to keep” in relation to any records, means to preserve and maintain the records up-to-date.

“Value Added Tax Account” has the meaning assigned to it by section 7 of this Order.

The term “Archives and other records of the business” also includes order and receipt vouchers, purchase and sale books, business correspondence, the details of the daily takings and the profit and loss account.

3.–(1) A taxable person shall be required to keep the following archives and records:–

- (a) All archives and records mentioned in this Order.
- (b) A Value Added Tax Account.
- (c) Copies of all the tax invoices issued.
- (d) All the tax invoices received.
- (e) The documents relating to all the importations and exportations effected.
- (f) All the credit and debit notes or other documents which may indicate any increase or decrease whatsoever of a consideration and copies of these documents.

(2) Any archives and other records of the business maintained by a taxable person shall be kept by him for at least seven years after the completion of the documents or the

transactions transcribed thereon, unless the Commissioner by a relevant notice to the person concerned, determines otherwise.

(3) The said archives and records shall be maintained up-to-date and shall contain such details which shall make possible the accurate calculation of the tax payable and the tax which may be credited.

(4) The aforesaid archives and records shall additionally contain adequate information regarding any facts relating to the business of the taxable person, which may differentiate the tax payable and the tax which may be credited.

4.-(1) A taxable person shall keep the books and records of all supplies of either goods or services effected in the course of or in the furtherance of his business including the supplies which are zero rated or which are exempt from the tax. The said archives shall contain all the necessary information required to be included in the tax invoices:

Provided that where tax invoices have been issued in respect of all or a number of the said supplies, the said archives may contain only the following details relating to the supplies for which tax invoices have been issued:-

- (a) The identifying invoice number;
- (b) the date of issue of the invoice;
- (c) the name of the person to whom a supply was made in respect of which the invoice was issued;
- (d) the total sum payable, not including the tax, expressed in Cyprus pounds;
- (e) the rate of the tax;
- (f) the sum of the tax chargeable in relation to the rate of tax applicable;
- (g) the total sum payable including the tax.

(2) Notwithstanding the provisions of paragraph (1) of section 4 of this Order, where a taxable person -

- (a) issues tax invoices in respect of taxable supplies of either goods or services made, which are charged with a positive rate; and
- (b) issues invoices in respect of any other supplies of either goods or services made, which contain the details required for tax invoices,

he shall then keep copies of the aforesaid invoices in order of issue, he may also keep a summary statement of all the invoices, such statement displaying separately the following sums in overall numbers:-

- (i) The tax corresponding to supplies made;
  - (ii) the value of the taxable supplies exclusive of the tax;
  - (iii) the value of the supplies which are exempt from the tax;
  - (iv) the value and the tax shown on any credit notes which the said taxable person has issued to his clients, and
  - (v) the tax corresponding to the imported supplies.
- (3) Subject to the provisions of paragraphs (1) and (2) of this section of the Order, a taxable person shall also keep –
- (a) Archives in respect of the elements of the business assets used for private purposes or which may be offered as a gift, wherein the following details shall be entered: –
    - (i) The nature and the type of goods;
    - (ii) the date on which the goods were disposed;
    - (iii) the rate applicable and the corresponding tax;
    - (iv) the costs pertaining to the goods, not inclusive of the tax.
  - (b) Archives wherein self-supplies shall be entered, especially the time of the supply, the value thereof, the rate applicable and the amount of the tax corresponding thereto.

5.–(1) A taxable person shall be required to keep –

- (a) All the invoices issued to him by his suppliers including the invoices relating to supplies of either goods or services which are zero-rated;
- (b) all verifying documents relating to the importation of goods or to goods which have been moved from a bonded store; and
- (c) archives in respect of all the taxable supplies of either goods or services made to the taxable person in the course of, or in the furtherance of his business. Such archives shall contain the information necessary for calculating accurately the tax to be credited.

(2) Where a taxable person possesses all the necessary documents referred to in sub-paragraphs (a) and (b) of subsection (1) of this section of the Order, instead of keeping the archives referred to in sub-paragraph (c) above, he may keep a summary statement of all the taxable invoices issued to him by his suppliers or of the other verifying records referred to above, such statement displaying the following overall sums:–

- (i) the value of the taxable supplies excluding the tax;
- (ii) the tax corresponding to the taxable supplies;
- (iii) the tax charged on any importations;
- (iv) the tax corresponding to imported services; and
- (v) the value and the tax displayed in the credit notes issued to him by his suppliers.

(3) Subject to the provisions of paragraphs (1) and (2) of this section of the Order, a taxable person shall also maintain archives in respect of the purchases made by him for which he is not entitled to be credited with input tax.

6. Any archives necessarily maintained or records kept by virtue of this Order or of any other Regulations or Orders issued under the Ordinance, shall be so kept and maintained, at the main offices of the business of the person concerned, unless the Commissioner by his written consent, allows that any specific record or group or a category of records may be maintained or kept at any other place as approved by the Commissioner, whereby such records shall be maintained or kept at such other place.

7.-(1) A taxable person shall be required to keep an account to be referred to as a "Value Added Tax Account".

(2) The Value Added Tax Account shall be divided in parts corresponding to the tax periods of the taxable person and every such part shall be further divided into two other sections which shall be referred to as "the tax payable" section and "the tax to be credited" section respectively.

(3) In the "tax payable" section the following shall be entered:-

- (a) The total output tax owed by the taxable person for the corresponding tax period; and
- (b) any adjustment made to the tax payable by the taxable person in relation to the tax period concerned so long as such adjustment is either required or allowed under the Ordinance or any Regulations or Orders made thereunder.

(4) In the "tax to be credited" section, the following shall be entered:-

- (a) The total input tax which a taxable person may be entitled to be credited with in relation to the tax period concerned, in accordance with the provisions of subsection (3) of Section 25 of the Ordinance;
- (b) the sum (if any) which may be carried forward as a credit in the tax period concerned, in accordance with the provisions of subsection (6) of Section 25 of the Ordinance; and
- (c) any adjustment made to the input tax which a taxable person may be entitled to be credited with in relation to the tax period concerned, so long as such adjustment is either required or allowed under the Ordinance or any Regulations or Orders made thereunder.

8. The provisions of this Order shall apply to all taxable persons except where the Commissioner by a Notification published in the Gazette may, in respect of any category of persons, determine otherwise.

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Dated this 23rd day of June, 1992.

By the Administrator's Command,  
A.J.H. ADAMS,  
Chief Officer,  
Sovereign Base Areas.

(119/8/2)

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