



**SUPPLEMENT No. 3**  
**TO**  
**THE SOVEREIGN BASE AREAS GAZETTE**  
**No. 981 of 11th December, 1992.**  
**SUBSIDIARY LEGISLATION**

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**C O N T E N T S :**

*The following SUBSIDIARY LEGISLATION is published in this Supplement which forms part of this Gazette :—*

The Value Added Tax Ordinance, 1992 –	<b>No.</b>
Order under Section 19 . . . . .	127
The Mines and Quarries (Regulation) Ordinance –	
Regulations under Section 47 . . . . .	128

**No. 127 THE VALUE ADDED TAX ORDINANCE**  
**(Ordinance 3 of 1992)**  
**ORDER UNDER SECTION 19.**

In exercise of the powers vested in him by Section 19 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 (Notification of Liability to Register in the VAT Register) Order, 1992.
2. The form in which the notification provided in Sections 13(1) and 13(2) and 14(1) of the Ordinance shall be made, is prescribed in Appendix 'A' to this Order or in any form which the Commissioner of Value Added Tax shall prescribe.
3. If the person who is liable to be registered is a partnership, then in addition to the form prescribed in Appendix 'A' to this Order, there shall also be completed the form prescribed in Appendix 'B' to this Order or any other form which the Commissioner of Value Added Tax shall prescribe.

**APPENDIX 'A'**

VALUE ADDED TAX

VAT FORM 1A

Before completing this Form read the explanatory notes 1-11

**APPLICATION FORM  
 FOR REGISTRATION  
 IN THE VAT REGISTER**

**ATTENTION:**

You are requested to complete this form if you are liable to register in the VAT register or if you wish to register voluntarily.

You are reminded that the VAT legislation provides for monetary levies and legal penalties if you delay, refuse or fail to notify the Commissioner of your liability to register.

You are requested to complete this Form in ink and **CAPITAL LETTERS.**

**FOR OFFICIAL USE. 1**

Date of receipt .....

Registration No in the VAT Register .....

Code No.....

Classification Code of economic activity .....

Category of tax periods .....

Date of Commencement of registration .....

Signature of VAT Officer .....

<b>P A R T</b>	<b>1</b>	<b>INFORMATION - See appropriate explanatory notes.</b>
		Full name .....
	<b>2</b>	Trade name of business (if different from the above) .....

**3** Full address  
 Street ..... Number .....  
 Name of building ..... Number of  
 apartment ..... P.O.Box ..... PS .....  
 Town/suburb/village/district .....  
 Telephone No ..... Telex No ..... Telefax No .....

**4** (a) Self-employed  1 Identity No. ....  
 (b) Limited Company  2  
 (c) Partnership  No. of registration .....  
     (i) registered   
     (ii) not registered   
 (d) Club or Association  12 Category .....  
 (e) Other

**5** Main business activity .....

**6** Does your company use computerised  
 accounting system  YES  NO

**7** Number of employees .....

**8** COMPULSORY REGISTRATION  
**A** Tax periods  
 1/1-31/3/199-  1/4-30/6/199-  1/7-30/9/199-  1/10-31/12/199-

	Exempt Supplies	Taxable Supplies	
		Zero Rate £	Normal Rate £
<b>B. (i)</b> Value of supply of goods or services which you have effected over the tax period you have marked ✓ in the appropriate square			
<b>(ii)</b> Value of supply of goods or services which you envisage to effect over the next (3) tax periods.			
<b>C.</b> Value of supply of goods or services which you envisage to effect over a period of one year from .....			

**9** VOLUNTARY REGISTRATION  
 Value of supply of goods or services which you envisage to effect over the next (12) months.

	Exempt Supplies	Zero Rate £	Normal Rate £

10	<p style="text-align: center;"><b><u>NOTIFICATION / APPLICATION</u></b></p> <p>A. I notify my liability to register in the VAT register*</p> <p>B. I ask to be exempted from my liability to register*</p> <p>C. I ask to be registered in the VAT Register voluntarily*</p> <p>D. I notify that I am not liable to register in the VAT register*</p> <p style="text-align: center;">* (Strike out what is not applicable).</p>	
11	<p><b><u>DECLARATION</u></b></p> <p>I declare that all the information contained in this Form is complete and accurate.</p> <p>Full name (CAPITAL LETTERS) .....</p> <p>Capacity.....</p> <p>Signature..... Date .....</p>	
11	<p><b>FOR OFFICIAL USE 2</b></p> <p><b>Officer's Recommendation</b></p> <p>Signature .....</p> <p>Date .....</p>	<p><b>Decision of Officer in charge</b></p> <p>Signature .....</p> <p>Date .....</p>

APPENDIX 'B'

VAT FORM 2A

VALUE ADDED TAX

APPLICATION FORM FOR  
REGISTRATION OF A  
PARTNERSHIP IN THE  
VAT REGISTER

You are requested to record below the names and surnames of ALL partners and their address in CAPITAL LETTERS.

This form must be signed by all partners and sent to the Commissioner.

If any changes occur in the composition of the partnership they must be notified to the Commissioner.

Full name (as declared in Part I of the Form for Original Registration VAT Form 1A)

**1** Name and Surname .....

Full residential address

Street. .... No .....

Name of building .....

Apartment No..... PS .....

Town/suburb/village/district .....

Joint Stock partner or Joint Stock partner with limited liability .....

.....

Whether signature is or is not binding the partnership .....

Signature ..... Date .....

<b>FOR OFFICIAL USE</b>
Code No. of town .....
Code No. of partnership .....

**2** Name and Surname .....

Full residential address

Street. .... No .....

Name of building .....

Apartment No..... PS .....

Town/suburb/village/district .....

Joint Stock partner or Joint Stock partner with limited liability .....

.....

Whether signature is or is not binding the partnership .....

Signature ..... Date .....

<b>FOR OFFICIAL USE</b>
Code No. of town .....
Code No. of partnership .....

**3** Name and Surname .....

Full residential address

Street. .... No .....

Name of building .....

Apartment No..... PS .....

Town/suburb/village/district .....

Joint Stock partner or Joint Stock partner with limited liability .....

.....

Whether signature is or is not binding the partnership .....

Signature ..... Date .....

<b>FOR OFFICIAL USE</b>
Code No. of town .....
Code No. of partnership .....

<b>4</b>	<p>Name and Surname .....</p> <p><u>Full residential address</u></p> <p>Street. .... No .....</p> <p>Name of building .....</p> <p>Apartment No..... PS .....</p> <p>Town/suburb/village/district.....</p> <p>Joint Stock partner or Joint Stock partner with limited liability .....</p> <p>.....</p> <p>Whether signature is or is not binding the partnership .....</p> <p>Signature ..... Date .....</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; padding: 2px;"><b>FOR OFFICIAL USE</b></td> </tr> <tr> <td style="padding: 2px;">Code No. of town .....</td> </tr> <tr> <td style="padding: 2px;">Code No. of partnership .....</td> </tr> </table>	<b>FOR OFFICIAL USE</b>	Code No. of town .....	Code No. of partnership .....
<b>FOR OFFICIAL USE</b>					
Code No. of town .....					
Code No. of partnership .....					
<b>5</b>	<p>Name and Surname .....</p> <p><u>Full residential address</u></p> <p>Street. .... No .....</p> <p>Name of building .....</p> <p>Apartment No..... PS .....</p> <p>Town/suburb/village/district.....</p> <p>Joint Stock partner or Joint Stock partner with limited liability .....</p> <p>.....</p> <p>Whether signature is or is not binding the partnership .....</p> <p>Signature ..... Date .....</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; padding: 2px;"><b>FOR OFFICIAL USE</b></td> </tr> <tr> <td style="padding: 2px;">Code No. of town .....</td> </tr> <tr> <td style="padding: 2px;">Code No. of partnership .....</td> </tr> </table>	<b>FOR OFFICIAL USE</b>	Code No. of town .....	Code No. of partnership .....
<b>FOR OFFICIAL USE</b>					
Code No. of town .....					
Code No. of partnership .....					
<b>6</b>	<p>Name and Surname .....</p> <p><u>Full residential address</u></p> <p>Street. .... No .....</p> <p>Name of building .....</p> <p>Apartment No..... PS .....</p> <p>Town/suburb/village/district.....</p> <p>Joint Stock partner or Joint Stock partner with limited liability .....</p> <p>.....</p> <p>Whether signature is or is not binding the partnership .....</p> <p>Signature ..... Date .....</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; padding: 2px;"><b>FOR OFFICIAL USE</b></td> </tr> <tr> <td style="padding: 2px;">Code No. of town .....</td> </tr> <tr> <td style="padding: 2px;">Code No. of partnership .....</td> </tr> </table>	<b>FOR OFFICIAL USE</b>	Code No. of town .....	Code No. of partnership .....
<b>FOR OFFICIAL USE</b>					
Code No. of town .....					
Code No. of partnership .....					

<b>7</b>	Name and Surname .....
	<u>Full residential address</u>
	Street. .... No .....
	Name of building .....
	Apartment No..... PS .....
	Town/suburb/village/district.....
	Joint Stock partner or Joint Stock partner with limited liability .....
	.....
	Whether signature is or is not binding the partnership .....
	Signature ..... Date .....

**FOR OFFICIAL USE**

Code No. of town .....

Code No. of partnership .....

Dated this 4th day of December, 1992.

By the Administrator's Command,

G. L. JONES,

Chief Officer,

Sovereign Base Areas.

(119/8/2)

No. 128

**THE MINES AND QUARRIES (REGULATION)  
ORDINANCE**

(Cap. 270 – Laws of Cyprus – Ordinance 14 of 1963).

**REGULATIONS MADE BY THE ADMINISTRATOR  
UNDER SECTION 47.**

In exercise of the powers vested in the Administrator by Section 47 of the Mines and Quarries (Regulation) Ordinance and of all other powers enabling him in that behalf, the Administrator hereby makes the following Regulations:—

P.I. No. 478/58  
(Cyprus)  
P.I. Nos. 34/64,  
64/65, 90/79,  
52/87 and  
110/90.

1. These Regulations may be cited as the Mines and Quarries (Amendment) Regulations, 1992 and shall be read as one with the Mines and Quarries Regulations, 1958 as amended from time to time (hereinafter referred to as “the principal Regulations”).

2. The Eighth Schedule to the principal Regulations is hereby amended—

(a) by deleting the line in sub-paragraph (a) of paragraph 2 thereof, which reads as follows :—

“Quarry materials utilised by the Licensee or sold or disposed of locally, Nil”; and

(b) by adding immediately after sub-paragraph (b) of the same paragraph the following new sub-paragraph to be lettered (c) :—

“(c) Royalties shall be paid in respect of quarry materials extracted, which are utilised or sold locally. A sum equal to 75% of such royalties collected, shall be conceded to the communities which are directly or indirectly affected, as compensation for the inconvenience caused by the operation of the quarries. Such sum shall be used, after consultation of the Local Authority of each community with the Area Officer, for carrying out development projects in favour of the communities.

A sum equal to 25% of the said royalties shall be used by the Administration for purposes of improvement or reparation of the Environment, for any damage which may be caused thereto as a result of the operation of the mines or quarries, provided that such damage cannot be covered in any other manner.

The royalties payable shall be the following :—

Block of stone .....	10 cents per ton
Any rock used for building or decorative purposes .....	10 cents per ton



Sand, gravel and aggregates .....	10 cents per ton
Havara .....	10 cents per ton
Earth for agricultural purposes .....	10 cents per ton
Marble .....	10 cents per ton
Clay for bricks .....	10 cents per ton
Gypsum .....	10 cents per ton
Limestone .....	10 cents per ton
Bentonitic clays .....	10 cents per ton
Umbara, ochre .....	10 cents per ton
Any other quarry materials except for materials used in producing cement .....	10 cents per ton

When quarry materials are extracted, utilised or sold locally—

- (i) The licensee must, in every case of extraction, utilisation or transportation of such materials, use a transport ticket which shall be in accordance with Form T, specified below and which he shall buy from the Mines Service.
- (ii) The licensee must give the transporter the first copy of the ticket. The transporter must keep such copy during the whole of the journey and shall produce such copy for examination, when so required by any authorised person.
- (iii) The licensee must submit to the Head of the Mines Service the original sheet of the transport ticket, on payment of the royalties which shall be effected on a monthly basis on or before the 15th day of the following month.
- (iv) The licensee shall keep the second copy of the transport ticket.
- (v) The Head of the Mines Service, any member of the Police Force or any person authorised in that behalf by the Chief Officer, shall be entitled to examine the books and the copies of the transport tickets of the licensees or the transporters, at the site of either quarrying, transportation or sale of quarry materials and in case of infringement, he shall be entitled to require the immediate payment of the royalties due, also to impose a fine in the sum of twenty pounds, additionally.
- (vi) Any non-compliance with the provisions of this paragraph shall constitute a criminal offence punishable with the payment of a fine not exceeding the sum of two hundred pounds or with imprisonment not exceeding a period of three months or to both such penalties and in case of a second or subsequent conviction, with the payment of a fine not exceeding the sum of five hundred pounds or with imprisonment for a period not exceeding six months or to both such penalties.”.

**FORM T**  
**TRANSPORT TICKET**

No.....

NAME OF LICENSEE/SUPPLIER .....

NAME OF BUYER .....

REGISTRATION NUMBER OF VEHICLE .....

DATE ..... TIME .....

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Tons	Material	Cent/Ton	Royalties
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**Note :** Original shall be dispatched to the Mines Service. The first copy shall be handed to the transporter and the second copy shall be retained by the licensee.

Dated this 8th day of December, 1992.

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

(105/12)



