

(2.) On payment of such sum to the Chief Collector of Customs and Excise the accused party, if in custody, shall be discharged, and no further proceedings shall be taken on behalf of the Revenue Department against him.

(3.) When any salt has been seized under this Law, or any other Law for the time being in force for the protection of the salt revenue, and a compromise has been effected with respect to any offence committed or supposed to have been committed in respect of such salt, the Chief Collector of Customs and Excise shall not release or restore the salt either as a condition of the compromise or otherwise.

Compromise  
to be in  
writing.

(4.) Every such compromise shall be in writing and shall state clearly what is the offence or supposed offence in respect of which it is made.

Rewards to  
Informers.

(5.) A portion not exceeding one half of any sum received by the Chief Collector of Customs and Excise under the provisions of this section may be paid by him, at his discretion, to the person who shall have first given such information as shall have caused the sum to be paid.

Short title.

7. This Law may be cited as the Salt Law, 1889.

## 22 OF 1899.<sup>(1)</sup>

TO PRESCRIBE DUTIES OF CUSTOMS, TO PROVIDE FOR EXEMPTIONS FROM DUTIES OF CUSTOMS, TO LEVY CERTAIN TAXES, AND TO ABOLISH CERTAIN TITHES AND TAXES.

W. F. HAYNES SMITH.]

[August 8, 1899.]

Short title.

1. This Law may be cited as the Customs, Excise, and Revenue Law, 1899.

### *Customs Duties and Exemptions.*

Customs  
duties in  
schedules.

2. Subject to the other provisions of this Law, instead of all other duties of Customs and exemptions from duties of Customs there shall be levied upon goods imported into the Island, the Duties of Customs set forth in the First and Second Schedules, and there shall be allowed the exemptions set forth in the Third Schedule. Certificates required under the Third Schedule shall be in the Form in the Fourth Schedule.

Duties pro-  
portionate.

3. All duties, rates and charges, imposed and allowed under this Law, according to any specified quantity or any specified value, shall be deemed to apply in the same proportion to any greater or less quantity or value.

(1) For contents see Index p. 997.

4. The importer of any goods liable to duties of Customs and intended to be delivered for home use on the landing thereof, or his agent, shall, before clearance of the goods, deliver to the proper officer of Customs a written declaration of the description of the goods imported and of their value at the port of discharge, in such form and manner as the High Commissioner may from time to time direct; and the importer, or his agent, shall on the demand of the proper Officer of Customs, produce the invoices and policies of insurance, if any, relating to the goods to test the accuracy of the declaration; and if the importer or his agent, shall fail to comply with any of the foregoing requirements, he shall be liable to a penalty not exceeding twenty pounds.

Importer or agent to deliver written declaration and produce documents to officer of Customs.

5. In the case of goods the duties on which are charged at *ad valorem* rates, the proper Officer of Customs, may, if he has reason to believe that the value declared by the importer or his agent is insufficient, on giving notice to the importer or his agent before the clearance of the goods, take the goods on paying to the importer or his agent the amount of the value declared by him with an addition of five per cent., such payment, together with the restitution of any duty which may have been paid on the goods, to be made within fifteen days following the declaration; or the proper Officer of Customs may, if he has reason to believe that the value declared by the importer is insufficient, take the duties in kind.

Officer of Customs, if he believes value declared insufficient, may take goods on payment of value declared, and 5 per cent. or take duties in kind.

6. The duties *ad valorem* levied on goods imported shall be calculated on the value at the place of shipment or purchase of the goods imported, with the addition of the cost of transport, including insurance, necessary for the importation of the goods into this Island, as far as the port of final discharge.

Value how calculated for the levying of *ad valorem* duties.

7. Nothing in this Law contained shall be deemed to abolish any exemptions from duties of Customs now granted and allowed by any Law, regulation or custom in respect of goods in transit, imported into the Island for re-exportation.

Exemptions in respect of goods in transit not abolished.

8. The High Commissioner in Council may from time to time, by order under his hand and official seal, admit the importation into this Island of any goods, articles or merchandise free from all duties of Customs whatsoever, or prohibit wholly or on condition such importation.

High Commissioner in Council may admit importation of goods free.

9. Every such Order shall forthwith be published in the *Cyprus Gazette*, and shall specify a date on and from which the provisions thereof shall take effect, and it shall from that date continue in force until the High Commissioner in Council shall otherwise direct.

Orders to be published

Drawbacks.

10. No drawbacks of duties of Customs shall be granted, paid or allowed, except such drawbacks as are allowed by this Law.

Power of High Commissioner to order admission free of duty of goods sent for use in Consular Office.

11.—(1.) Whenever it appears to the High Commissioner that articles sent by the Government of Her Majesty the Queen for use in the public service in British Consular Offices in a foreign country are admitted into such country free of all duties of Customs, the High Commissioner may, if he thinks fit, order that any articles sent by the Government of such foreign country for use in the public service of that country in the Consular Offices of that country in Cyprus, and duly certified as such by the Consul-General, Consul, Vice-Consul or Consular Agent in Cyprus of that country, be admitted into the Island free from all duties of Customs whatsoever.

Exemption of firearms of Naval and Military officers from import duty.

(2.) No officer of Her Majesty's Naval or Military forces serving in Cyprus shall be called upon to pay any import duty upon the importation by him into Cyprus of any firearms for his personal use, if at the time of importation he shall sign and deposit at the Custom-house a memorandum containing a declaration of the description and value of the firearms, and an undertaking that should he sell or otherwise dispose of them or any of them in Cyprus he will pay or cause to be paid to the Government of Cyprus the full import duty on the firearms so sold or disposed of.

Definition.

12. For the purposes of this Law, the term "Consular Offices," means and includes the official place of business or offices and the official residence, if any, in a foreign country of every British Ambassador, Minister, Chargé d'Affairs, Consul-General, Consul, Vice-Consul or Consular Agent and the official place of business or offices and the official residence, if any, of every Consul-General, Consul, Vice-Consul, or Consular Agent of a foreign country in Cyprus.

#### *Warehouses and Stores.*

Power to appoint warehouses.

13. The High Commissioner may from time to time approve and appoint warehouses for the warehousing and securing of goods without payment of duty upon the first entry thereof; and all goods stored in such warehouses shall be stored in such manner as the Chief Collector of Customs shall direct.

Security to be given by proprietor or occupier.

14. The proprietor or occupier of every warehouse appointed under the preceding section shall give such security as the Chief Collector of Customs may require for the payment of the full duties of importation on or for the due exportation of all such goods as shall at any time be warehoused therein; and no goods shall be warehoused in any such warehouse until such security has been given.

15. The High Commissioner in Council may make and may from time to time revoke or alter rules and regulations for the management of such warehouses, and may prescribe penalties for the breach thereof. And such rules and regulations shall be published in the *Cyprus Gazette*.

Power to regulate management.

16. The High Commissioner may from time to time by notice issued in the *Cyprus Gazette* fix the amount to be paid as warehouse rent on any article deposited in the Custom-house stores, and make regulations as to the custody and withdrawal of such articles.

Rent for storage.

#### Drawbacks.

17. When any import duty has been paid in respect of any wines, spirits, malt liquors, tobacco, cigarettes or articles of food imported and subsequently actually consumed or used by Her Majesty's land forces, a drawback of the amount of the duty so paid shall, upon the production of a certificate in the Form given in the Fifth Schedule, be allowed to the president of any mess or canteen by which such articles have been consumed, provided that no drawback has been already paid in respect of such duty.

Drawbacks in respect of certain articles imported for the use of Her Majesty's forces.

18. The certificate mentioned in the last preceding section shall be furnished in duplicate and signed by the president of the mess or canteen by which the articles in respect of which the drawback is claimed were consumed, and shall be countersigned by the senior officer in command of the regiment, corps or department for whose mess or canteen such articles have been supplied.

Certificate.

19. The High Commissioner may at any time direct that in lieu of the drawbacks provided for by section 17, there shall be paid out of the Island Treasury fixed money allowances to the officers and soldiers of Her Majesty's land forces quartered within the Island: the amount of such allowances and the periods at which they shall be paid shall be from time to time fixed by the High Commissioner and approved by one of Her Majesty's Principal Secretaries of State.

High Commissioner may grant fixed allowances in lieu of drawbacks.

20. When any import duty has been paid in respect of any wine, spirits, malt liquors, tobacco, cigars or articles of food supplied for the use of any mess on board any of Her Majesty's ships of war, a drawback of the amount of duty so paid may be allowed, or if such goods have been shipped from the Customs store before payment of any duty, the amount of such duty may be remitted, on the production in every such case of a certificate from the proper officer of Customs that such goods have been actually shipped on board one of Her Majesty's ships, a receipt from the paymaster of such ship for the goods and a written undertaking from the paymaster or other proper officer of the ship that, if such goods or any part thereof shall be at any time relanded, the duty shall be paid thereon.

Drawbacks and exemptions to Her Majesty's ships of war

Certificate to be compared with accounts of Custom-house.

21. Before any payment is made in respect of any drawback allowed by this Law, the particulars of the articles in respect of which the drawback is claimed in any certificate shall be compared with the accounts of the Customs-house of the port at which the goods have been imported and shall be certified correct by the proper officer of Customs.

### *Wharfage Dues.*

Wharfage dues.

22.—(1.) The High Commissioner in Council may from time to time order that any dues not greater than those set forth in the Sixth and Seventh Schedules shall be levied upon goods, animals, and things landed or shipped at any port in Cyprus, and may from time to time alter the amount of any such dues and exempt any class of goods, animals, or things from the payment of such dues, and reimpose the same; and may also from time to time fix special rates for goods not specifically mentioned in the said Schedules: provided that such special rates shall in no case exceed the general rate laid down in the said Schedules for goods not specifically mentioned therein.

Power of High Commissioner to reduce wharfage dues.

(2.) The High Commissioner may by order in Council from time to time vary or reduce the wharfage dues imposed on the exportation of goods stored in any warehouse appointed under this or any Law for the warehousing and securing of goods without payment of duty on the first entry thereof.

Provided that wharfage dues imposed under this section shall not in any case exceed the rates provided in the Seventh Schedule.

Order to have the force of law.

(3.) Every such order shall be published in the *Cyprus Gazette* and shall have the force of law from the date of publication.

Exemption of ships of war and yachts.

(4.) Stores and equipment for vessels of war and yachts used solely for the purposes of pleasure shall be exempt from the payment of wharfage dues.

### *Excise.*

Excise duty on manufacture of tobacco.

1, 1923, 2.

23. Subject to the other provisions of this Law, in addition to the import duty or transport duty, there shall be levied and taken an excise duty of ~~six~~ <sup>seven</sup> shillings and three piastres on every oke of tobacco manufactured in Cyprus whether manufactured into cigarettes or otherwise.

Tobacco manufactured for export an exported exempt.

24.—(1.) The excise duty leviable on manufactured tobacco shall not be levied on tobacco which has been manufactured in bond for exportation and afterwards actually exported from Cyprus. Provided that unless such tobacco is actually exported within three

Law  
17/7/1928