

1966
Feb. 25,
Mar. 17

[MUNIR, J.]

IN THE MATTER OF ARTICLE 146 OF THE
CONSTITUTION

BRANCO SALVAGE
LTD.,
and
THE REPUBLIC OF
CYPRUS,
THROUGH
1. THE ATTORNEY
-GENERAL AS
SUCCESSOR TO THE
GREEK
COMMUNAL
CHAMBER,
2. THE COMMISS-
SIONER OF INCOME
TAX

BRANCO SALVAGE LTD.,

Applicant,

and

THE REPUBLIC OF CYPRUS, THROUGH

1. THE ATTORNEY-GENERAL AS SUCCESSOR
TO THE GREEK COMMUNAL CHAMBER,

2. THE COMMISSIONER OF INCOME TAX,

Respondents.

(Case No 137/65)

Income Tax—Assessments—Validity—Validity of assessment of tax made on applicant under Law No. 7 of 1964 of the Greek Communal Chamber—Merchant Shipping Legislation—Exemption from income tax derived by the owner of a “Cyprus Ship” from the operation of such ship—The Merchant Shipping (Taxing Provisions) Law, 1963 (Law No. 47 of 1963), sections 2(1) and 3—“Cyprus ship”—Definition—Section 2(1) supra—The Merchant Shipping (Registration of Ships, Sales and Mortgages) Law, 1963 (Law No. 45 of 1963)—Provisional registration under the Cyprus flag prior to the enactment of the said Laws, (i.e. the 25th June, 1963) not sufficient to qualify the owner of the ship for exemption from tax.

“Cyprus Ship”—Definition—Income derived therefrom—Exempt from income tax—See above.

Shipping — See above.

Ship—Cyprus Ship—See above.

The applicant company by this recourse under Article 146 of the Constitution, challenges the legality of assessment of income tax which has been made upon it under Law 7/64 of the Greek Communal Chamber in respect of the year of assessment 1964, income year 1963. The respondent in making the assessment complained of included the income derived by the applicant company from the operation of their M/V “Nora” during the said year 1963, the complaint being that such income ought not

to have been taken into account, at least in so far as the period between 25th June 1963 and the 31st December, 1963, is concerned, on the ground that under section 3 of the Merchant Shipping (Taxing Provisions) Law, 1963, (Law No. 47 of 1963) "no tax shall be charged, levied or collected upon the income derived by the owner of a Cyprus ship" for a period of ten years as from the enactment of this Law i.e. the 25th June, 1963 (*supra*). Section 2(1) of the same Law defines a "Cyprus ship" as meaning a ship registrable under the provisions of the Merchant Shipping (Registration of Ships, Sales and Mortgages) Law, 1963, (Law No. 45 of 1963) "and actually registered thereunder". The last mentioned Law 45/63 was, also enacted on the 25th June, 1963. It is not disputed that the said M/V "Nora" was not registered as a "Cyprus ship" under Law 45/63 (*supra*) until the 15th July 1964 upon an application made on the 4th November 1963.

It is to be noted that the said M/V "Nora" was allowed to be registered provisionally under the Cyprus flag in 1962, pending the enactment of the then anticipated new merchant shipping legislation which was enacted, eventually, on the 25th June 1963 as aforesaid. This provisional registration appears to have been made on an *ad hoc* administrative basis and not under the provisions of any particular statutory provision. When the legislature enacted a set of three merchant shipping legislation (i.e. Laws 45/63, 46/63 and 47/63 *supra*) on the 25th June, 1963, the applicant Company applied, as stated above, on the 4th November, 1963, under the new legislation, to have their M/V "Nora" permanently registered under the new Law No. 45 of 1963 (*supra*). This delay may well have been due to the fact that the applicant Company may have assumed (and in the view of the Court, it would not have been unreasonable for the Company so to do) that, because their M/V "Nora" had already been provisionally registered under the Cyprus flag some time earlier (*viz.* in 1962, *supra*), and particularly in view of the terms of the written undertaking which the applicant Company had given to the "Registrar of Cyprus Ships" (Exhibit 3), it was for all practical and legal purposes deemed to be duly registered under the Cyprus flag and that the new registration under the new legislation would

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have been nothing more than a mere formality.

In dismissing the recourse, the Court :-

Held, (1) the relevant provisions of section 3 of the Merchant Shipping (Taxing Provisions) Law, 1963 (Law No. 47 of 1963) are quite clear and unequivocal, namely, that “no tax shall be charged, levied or collected upon the income derived by the owner of a Cyprus ship from the operation of such ship”. In other words, applying the provisions of the said section 3 to the facts of this case, it is quite clear that in order for the applicant Company to be exempt from payment of tax upon the income derived by it from the operation of its M/V “Nora”, during the material part of the year 1963—which in the year in respect of which the chargeable income of the applicant Company determines the tax in question payable by it in respect of the year of assessment 1964—it must be shown that M/V “Nora” was a “Cyprus ship” as defined in section 2(1) of the said law No. 47 of 1963 (*supra*) during the aforesaid material period.

(2) The said definition under section 2(1) of Law No. 47 of 1963 (*supra*) contains the following two ingredients, namely—

- (a) that the ship in question must be registrable in the Republic under the provisions of Law No. 45 of 1963 (*supra*) and
- (b) that the ship must “actually (or in fact) have been registered thereunder”.

But, although the said M/V “Nora” was a ship registrable under the aforesaid provisions, the fact remains, however, that for one reason or another it was not actually or in fact so registered under Law No. 45 of 1963 (*supra*) until the 15th July, 1964.

(3) This being so, I am of opinion, that the said ship was not for the purposes of the Merchant Shipping (Taxing Provisions) Law, 1963 (Law No. 47 of 1963) section 3, a “Cyprus ship” as defined in section 2(1) of the same Law. The recourse, therefore, fails.

*Application dismissed.
No order as to costs.*

Per curiam : In dismissing this application I cannot help but recall the concluding remarks made by the Supreme Court in 1949 in the case *Costi v. The Police* 18 C.L.R. 223, at p. 226, when it felt bound in law, to dismiss the appeal in circumstances in which the Court felt that the justice of the case really required otherwise; and concluded its judgment with the following observation:

“We are bound to dismiss this appeal but we are very conscious that it is beyond our powers to convince the appellant that he has been treated with justice”.

Although the Commissioner of Income Tax had no alternative but to apply the law strictly as it stood, the appropriate authorities may still wish to consider, however, in fairness and in justice to the applicant Company, whether it would not be proper and just, in the circumstances, to waive the amount of tax from which the applicant would have been exempt had the M/V “Nora” in fact been registered on a “Cyprus ship” under the said Law No. 45 of 1963 during the relevant period i.e. between the 25th June, 1963, and the 31st December, 1963, and had not been merely provisionally registered under the Cyprus flag during the said period.

Cases referred to:

Costi v. The Police, (1949) 18 C.L.R. 223 at p. 226.

Recourse.

Recourse against the decision of the respondents to impose income tax on applicant amounting to £2,170.475 mils for the year of assessment, 1964.

A. Triantafyllides, for the applicant.

M. Spanos, Counsel of the Republic, for the respondents.

Cur. adv. vult.

The facts of the case sufficiently appear in the judgment delivered by:

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MUNIR J.:— The Applicant, by this recourse under Article 146 of the Constitution, challenges the legality of the assessment of tax which has been made upon it under Law No. 7/64 of the Greek Communal Chamber in respect of the year of assessment 1964.

The salient facts of this Case are not in dispute and may briefly be stated as follows:—

The Applicant, which is a limited company carrying on a shipping and salvage business, and which has its registered office in Famagusta, owns a motor vessel named “Nora”.

On the 25th June, 1963, comprehensive merchant shipping legislation, comprising three separate Laws, was enacted and all three Laws were simultaneously published in the Gazette on the said date. These three Laws are the following:—

- (i) The Merchant Shipping (Registration of Ships, Sales and Mortgages) Law, 1963 (Law No. 45/63). This Law has subsequently been amended by Law No. 32/65.
- (ii) The Merchant Shipping (Masters and Seamen) Law, 1963 (Law No. 46/63). This Law has also subsequently been amended by Law No. 33/65.
- (iii) The Merchant Shipping (Taxing Provisions) Law, 1963 (Law No. 47/63). This Law has likewise subsequently been amended by Law No. 34/65.

Section 3 of Law 47/63, as originally enacted, provided, *inter alia*, that for a period of ten years from the date of the coming into operation of that Law “no tax shall be charged, levied or collected upon the income derived by the owner of a Cyprus ship from the operation of such ship”.

On the 4th November, 1963, that is to say, just over four months after the coming into operation of Laws 45/63, 46/63 and 47/63, the Applicant Company applied for the registration of the M/V “Nora” as a Cyprus ship under the provisions of Law 45/63. On the 15th July, 1964, the requisite procedure and formalities under Law 45/63 having been duly completed, the M/V “Nora” was registered as a Cyprus ship under the said Law.

On the 10th April, 1965, the Respondent, by Assessment No. B17/AD/65 (64), assessed the Applicant’s income in

respect of the year in question as being £5,107. The Applicant Company objected to the said assessment on the 14th April, 1965, which objection was duly determined by the Respondent on the 17th June, 1965. The amount of tax payable by the Applicant Company under the said assessment is £2,170.475.

The Respondent, in making the aforesaid assessment under Law 7/64 of the Greek Communal Chamber for the year of assessment 1964 (which under the said Law is made on the basis of the income derived by the tax-payer during the previous year of 1963), included the income derived by the Applicant Company from the operation of the M/V "Nora" during the said year 1963.

This Application, challenging the validity of the said assessment in question, was filed on the 3rd August, 1965.

At the hearing of this Case counsel for the Applicant Company was granted leave to amend his Application whereby ground No. 1 of the grounds of law on which his Application is based (i.e. the ground challenging the constitutionality of the Law in question of the Greek Communal Chamber) was abandoned and whereby the scope of ground No. 2 of the aforementioned grounds was confined to the period between the coming into operation of Law 47/63 (i.e. the 25th June, 1963) and the 31st December, 1963.

The case for the Applicant Company, in a nutshell, is that the assessment in question has been made contrary to law in that the Applicant Company has not been granted the exemption to which it is alleged it was entitled under section 3 of Law 47/63, in respect of the income derived by it from the operation of the M/V "Nora" during the year 1963, as such ship is a "Cyprus ship" as defined in section 2(1) of Law 47/63. Counsel for the Applicant Company has not otherwise challenged—and in the circumstances quite rightly so in my opinion—the validity of the assessment in question in any other respect.

The case for the Respondent, again put in a nutshell, is that, as the M/V "Nora" was not registered as a "Cyprus ship" during the material year of 1963, in the sense of the definition of "Cyprus ship" contained in section 2(1) of Law 47/63 (which defines a "Cyprus ship" as meaning a ship registrable under the provisions of Law 45/63 "and actually

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registered thereunder”), it was not only proper for the Respondent not to exempt the Applicant Company under section 3 of Law 47/63 from the payment of the tax in question in respect of the income derived by the Applicant Company from the operation of the M/V “Nora” during 1963 but that Respondent would have been acting contrary to the Law if it had done so, because the said M/V “Nora” was not, it was submitted, a “Cyprus ship”, as so defined, during the year 1963 but only became such a “Cyprus ship” as from the 15th July, 1964.

It will thus be seen that the only issue for determination in this Case is whether or not the M/V “Nora” (which it is not in dispute was registered on the 15th July, 1964, as a “Cyprus ship” under Law 45/63) was a “Cyprus ship”, as defined by section 2(1) of Law 47/63, during the relevant part of the material year of 1963, i.e. between the 25th June, 1963, and the 31st December, 1963, so as to entitle the Applicant Company to the exemption in question from tax granted by section 3 of Law 47/63 in respect of the year of income 1963 for the purposes of the year of assessment 1964.

Although section 3 of Law 47/63 has since been repealed and replaced by section 2 of Law 34/65 (which was published on the 1st July, 1965), the version of the said section 3 which was in force during the material period between the 25th June, 1963, and the 31st December, 1963, and at the time the assessment in question was raised on the 10th April, 1965, and finalized on the 17th June, 1965, is the original version which was contained in Law No. 47/63 at the time of its enactment. The case was, therefore, argued before me by both counsel on the basis that, for the purposes of this recourse, the relevant provisions which were in force at the material time were those contained in section 3 of Law 47/63, as originally enacted before its repeal and replacement on the 1st July, 1965, by Law 34/65, and, in my view, counsel for both sides were quite correct in conducting their respective cases on that basis. It might be convenient, at this point, to set out in full the provisions of the said section 3 of Law 47/63, as originally enacted, and which, in my opinion, were the provisions in force at all material times for the purposes of this recourse:—

“3. Notwithstanding anything in the Income Tax Law or any other Law amending or substituted for the

same contained, for a period of ten years from the date of the coming into operation of this Law, no tax shall be charged, levied or collected upon the income derived by the owner of a Cyprus ship from the operation of such ship, and where the owner is a corporation no tax shall be levied and collected on any dividend paid to the shareholders or members of such corporation out of any profits made from the operation of the ship or out of the corporation's share in the profits made by such ship:

Provided that the Council of Ministers may, after the expiration of ten years from the date of the coming into operation of this Law, by a decision to be published in the official Gazette of the Republic, prolong such exemption for such further period and under such terms and conditions as may be specified in such decision".

The relevant provisions of the above-quoted section 3 of Law 47/63 are, in my opinion, quite clear and unequivocal, namely, that "no tax shall be charged, levied or collected upon the income derived by the owner of a Cyprus ship from the operation of such ship" and I do not think that there is any dispute between the Applicant Company and the Respondent as to the interpretation or meaning of this particular provision of Law 47/63. It seems clear, therefore, that in order for the owner of the ship in question to be exempt from the payment of tax upon the income derived by such owner from the operation of the ship during the material period, such ship must be a "Cyprus ship", in the sense of the said section 3, during the period in which the income in question was derived from the operation of such ship. In other words, applying the provisions of the said section 3 to the facts of this Case, it is quite clear, in my opinion, that in order for the Applicant Company to be exempt from payment of tax upon the income derived by it from the operation of the M/V "Nora", during the material part of the year 1963 (which, as stated earlier in this judgment, is the year in respect of which the chargeable income of the Applicant Company determines the tax in question payable by it in respect of the year of assessment 1964) it must be shown that the M/V "Nora" was a "Cyprus ship", as defined in section 2(1) of Law 47/63, during the aforesaid material period. It is as to the interpretation and meaning of this definition that the parties have failed to agree, and this is the basic

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issue for determination in this recourse.

Sub-section (1) of section 2 of Law 47/63 provides, *inter alia*, that in that Law “unless the context otherwise requires”-

“‘Cyprus ship’ means a ship registrable in the Republic under the provisions of the Merchant Shipping (Registration of Ships, Sales and Mortgages) Law, 1963, and actually registered thereunder”.

The above English text is quoted from the official English translation of Law 47/63, which has been printed and published by the Printing Office of the Republic. Counsel for the Applicant Company has submitted that the English translation of the above-quoted definition of “Cyprus ship”, as contained in section 2(1) of Law 47/63, is not an accurate translation of the Greek text and that a more accurate English translation of the last four words of the above-quoted official English translation would be, not “and actually registered thereunder” but, “which has in fact been so registered”.

Whichever version of these two English translations of the latter part of the definition in question is adopted, the fact remains that the said definition contains the following two ingredients, namely—

- (i) that the ship in question must be *registrable* in the Republic under the provisions of Law 45/63; and
- (ii) that the ship in question must *actually (or in fact)* have been so *registered*.

This might be the convenient stage to deal with the copies of four documents (*Exhibits 1-4*) which were produced by counsel for the Applicant Company at the hearing of this Case and which were put in evidence by consent. These four documents relate to the provisional registration of the M/V “Nora” under the Cyprus flag in 1962, pending the enactment of the then anticipated new merchant shipping legislation. It is not clear from the aforesaid documents under what statutory provisions, if any, the provisional registration in question was made (and it may be assumed from the fact that no statutory authority is cited by the “Registrar of Cyprus Ships” either in *Exhibit 2* or in *Exhibit 4*, that no such statutory authority existed) and neither counsel have led evidence as to whether or not such provisional registration took place under the authority of any statutory provision. Learned counsel for both the Applicant Company

and the Respondent were, subject to any views which might have been expressed by the Court on this aspect of the Case, content to leave the matter at that and the Court did not consider it necessary, in the circumstances, and having regard to the only legal issue involved in the Case, to adjourn the hearing of the Case for the hearing of further argument or for the production of further evidence as to the nature of the provisional registration of the M/V "Nora" which took place in 1962. Suffice it to say that I am satisfied, from *Exhibits 1-4*, and I find as a fact, that the Applicant Company as far back as the 7th February, 1962, had made inquiries from the Chief Port Officer, Famagusta, as to whether legislation existed in Cyprus under which the Applicant Company could register its M/V "Nora" under the Cyprus flag and had requested the Chief Port Officer, in the event of there being no such legislation, to effect provisional registration of the said M/V "Nora" (*vide Exhibit 1*) and, further, that the Applicant Company, having been notified on the 12th February, 1962 "that a provisional Cyprus Register exists" (*vide Exhibit 2*), the M/V "Nora" was provisionally registered on the 2nd April, 1962, under the Cyprus flag (*vide Exhibit 4*).

I consider that as far as the registration of the M/V "Nora" is concerned there has been no undue delay or neglect on the part of the Applicant Company to effect registration of the M/V "Nora" under the Cyprus flag. On the contrary, I think that the Applicant Company showed every diligence and anxiety to have the vessel in question registered as expeditiously as possible. As I have said, as far back as February, 1962 that is to say, well over a year before Laws 45/63, 46/63 and 47/63 were enacted, the Applicant Company, of its own initiative, almost urged the authorities concerned to effect registration of the M/V "Nora" under the Cyprus flag. Through no fault, at any rate, of the Applicant Company the appropriate legislation for such registration was not then yet on the statute books and the Applicant Company was, therefore, only able to obtain provisional registration which, in the absence of any evidence to the contrary, I assume was done on an *ad hoc* administrative basis and not under the provisions of any particular statutory provision. When eventually the Legislature enacted a set of three merchant shipping legislation (i.e. Laws 45/63, 46/63 and 47/63) on the 25th June, 1963, the Applicant Company applied on the 4th November, 1963, under such new legislation, to have

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the M/V "Nora" permanently registered under the new Law 45/63. It is true that the Applicant Company did not apply for such permanent registration immediately upon the enactment of Law 45/63 on the 25th June, 1963, but only did so on the 4th November, 1963, and that a period of over four months had elapsed between the coming into operation of the said Law and the making of the application by the Applicant Company. This delay may well have been due to the fact that the Applicant Company may have assumed, (and if it had done so, in my view, it would not have been unreasonable for it to do so) that, because the M/V "Nora" had already been provisionally registered under the Cyprus flag some time earlier, and particularly in view of the terms of the written undertaking which the Applicant Company had given the "Registrar of Cyprus Ships" (*vide Exhibit 3*), it was for all practical and legal purposes deemed to be duly registered under the Cyprus flag and that the new registration under the new Law would have been nothing more than a mere formality. After the application of the Applicant Company on the 4th November, 1963, for the permanent registration of the M/V "Nora" it was not possible for the authorities concerned to effect such registration until the 15th July, 1964. The procedure laid down in Law 45/63 for the registration of a ship under the Cyprus flag clearly appears to be one which takes some time and, in the absence of any evidence to the contrary, I would not say that the authorities of the Republic concerned, had, in the circumstances, unnecessarily, unduly or unreasonably delayed registration between the 4th November, 1963, and the 15th July, 1964. At the same time, however, it cannot be said, on the evidence before me and in the absence of any evidence to the contrary, that such a long delay between the 4th November, 1963, and the 15th July, 1964, was in any way due to the fault or neglect of the Applicant Company, particularly when one bears in mind the anxiety and conscientiousness of the Applicant Company to try and obtain registration of the M/V "Nora" under the Cyprus flag as far back as February, 1962.

In the light of what has been stated above I cannot help but feel that the Applicant Company is not morally in the wrong in this Case and that the Applicant Company has, in all the circumstances of this Case, every moral right to be exempt from the payment of tax on the income derived from the operation of the M/V "Nora" during the period between

the enactment of the new merchant shipping legislation in question, i.e. the 25th June, 1963, and the 31st December, 1963, in assessing the tax in question payable by him for the year of assessment 1964 on the basis of the year of income 1963. Unfortunately, however, we are not here concerned with the moral aspects of this Case but only with the legal aspects thereof and, notwithstanding the fact that the M/V "Nora" was provisionally registered by, and under the authority of, the Republic prior to the enactment of the merchant shipping legislation in question, the fact, however, remains that, for one reason or another, the M/V "Nora" was not actually or in fact registered under Law 45/63 until the 15th July, 1964. This being so, I am of the opinion that it was not, for the purposes of Law 47/63, a "Cyprus ship" as defined in section 2(1) of the said Law 47/63, because though, as its subsequent registration would appear to bear out, it was "registrable" as a "Cyprus ship", it was not "actually" or "in fact" registered under Law 45/63 during the material, or any, part of the year 1963, i.e. the year during which the income derived from the operation of the M/V "Nora" would have been relevant in this Case for the purposes of the exemption under section 3 of Law 47/63.

I have not been able to accept the various somewhat ingenious arguments of counsel for the Applicant Company which, if accepted, would, in my opinion, violate the clear and express language of the definition of "Cyprus ship" as contained in section 2(1) of Law 47/63.

In this connection it is interesting to compare the three different definitions of "Cyprus ship" contained respectively in section 2(1) of Law 45/63, in section 2(1) of Law 46/63 and in section 2(1) of the Law more specifically in question (i.e. Law 47/63), all of which three statutes were, as stated earlier in this judgment, simultaneously published in the Gazette and were, therefore, presumably considered by the Legislature jointly and collectively and as one comprehensive set of merchant shipping legislation. The definition of "Cyprus ship" contained in section 2(1) of Law 45/63 is simply that " 'Cyprus ship' means a ship as defined in section 5" of Law 45/63. The definition contained in section 2(1) of Law 46/63 is as follows—

“ 'Cyprus ship' has the meaning assigned to such expression by section 5 of the Merchant Shipping (Regis-

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tration of Ships, Sales and Mortgages) Law, 1963", i.e. Law 45/63.

The definition of "Cyprus Ship" contained in section 2(1) of Law 47/63 has already been set out earlier in this judgment. When these three definitions are compared it becomes even more abundantly clear that it was the intention of the Legislature (which, as I have already said, in my view is clearly and unequivocally expressed in the definition of "Cyprus ship" in section 2(1) of Law 47/63) that, for the purposes of Law 47/63, unlike the two corresponding definitions in Laws 45/63 and 46/63, the ship in question "*actually*" or "*in fact*" had to be registered under Law 45/63, at the material time, before it could be regarded as a "Cyprus ship" for the purposes of Law 47/63.

This being so, I am of the opinion, for the reasons given above, that the M/V "Nora" was not a "Cyprus ship", as defined in section 2(1) of Law 47/63, during any part of the year 1963 (and particularly during the material part thereof between the 25th June, 1963, and the 31st December, 1963) for the purposes, and in the sense, of section 3 of Law 47/63 and that, therefore, the Commissioner of Income Tax, in making the assessment in question, was acting in accordance with the express provisions of Law 47/63 in not granting to the Applicant Company the exemption from tax to which the owner of a "Cyprus ship" would have been entitled under, and in accordance with, the said provisions of section 3 of Law 47/63.

For all the reasons given I am of the opinion that Assessment No. B17/AD/65(64), which was made on the 10th April, 1965, and which was finalized on the 17th June, 1965, was lawfully made.

This Application cannot, therefore, succeed and is hereby dismissed accordingly.

In dismissing this application I cannot help but recall the concluding remarks made by the Supreme Court in 1949 in the case of *Kyriacos Costi v. The Police* (18 C.L.R., p. 223, at p.226) when it felt bound, in law, to dismiss an appeal in circumstances in which the Court felt that the justice of the case really required otherwise. The judgment of the Court in that case concluded with the following observation:—

"We are bound to dismiss this appeal but we are very

conscious that it is beyond our powers to convince the appellant that he has been treated with justice”.

It is perhaps unfortunate that some transitional provision has not been made in Law 47/63 to extend the benefits of section 3 thereof to cover the transitional period between the provisional registration of a ship under the Cyprus flag (after the establishment of the Republic) prior to the enactment of Law 45/63 and the actual substantive and formal registration of such ship as a “Cyprus ship” under the said Law 45/63. Although, as rightly stated by counsel for Respondent, the Commissioner of Income Tax had no alternative but to apply the law strictly as it stood, the appropriate authorities of the Republic may still wish to consider, however, in fairness and in justice to the Applicant Company, whether it would not be proper and just, in the circumstances, to waive the amount of tax from which the Applicant Company would have been exempt had the M/V “Nora” in fact been registered as a “Cyprus ship” under Law 45/63 during the relevant period, i.e. between the 25th June, 1963, and the 31st December, 1963, and had not been merely provisionally registered under the Cyprus flag during the said period.

In the circumstances, there will be no order as to costs.

*Application dismissed.
No order as to costs.*

1966
Feb. 25,
Mar. 17

BRANCO SALVAGE
LTD.,
and
THE REPUBLIC OF
CYPRUS,
THROUGH
1. THE ATTORNEY
-GENERAL AS
SUCCESSOR TO THE
GREEK
COMMUNAL
CHAMBER,
2. THE COMMIS-
SIONER OF INCOME
TAX