

1978 January 30

[STAVRINIDES, J.]

IN THE MATTER OF ARTICLE 146 OF THE CONSTITUTION  
CARAMONDANI BROS.

*Applicants,*

*and*

THE REPUBLIC OF CYPRUS, THROUGH  
THE MINISTER OF FINANCE AND ANOTHER,

*Respondents.*

(Case No. 477/72).

5 *Import duty—Exemption from payment of—“Galvanized plain steel sheets .....to be used for ..... cooling and air-conditioning installation” at a hotel—Not falling within the exemption provided by item (e) of paragraph 12 of Schedule 4 to an Order made by the Council of Ministers under section 12(2) of the Customs and Excise (Duties and Drawbacks) Laws, 1967 to 1970.*

10 *Statutes—Construction—Meaning of a word in one language cannot safely be determined by reference to the dictionary definition of a word in another language—Construction of item (e) of paragraph 12 of Schedule 4 to an Order made by the Council of Ministers under section 12(2) of the Customs and Excise (Duties and Drawbacks) Laws 1967 to 1970.*

*Words and Phrases—“Εγκαταστάσεις”—“Installations”.*

15 The sole issue in this recourse was whether “galvanized plain steel sheets of commercial quality (intended) to be used for the central heating, cooling and air-conditioning installation at the Golden Tourist Complex, Famagusta”, imported by applicants in 1972, were liable to import duty or not. This depended on the construction of item (e)\* of paragraph 12 of Schedule 4 to an

\* The relevant part of paragraph 12 reads as follows:  
“The following hotel furniture and fittings may be imported in reasonable quantities free of duty:

.....  
(e) machinery, apparatus or installations of all kinds for heating, boiling, refrigeration, air-conditioning (including the insulating materials, but excluding the iron or steel pipes), ventilation (including the fans), air extraction, purification, cleaning (including the vacuum cleaners), polishing, washing, drying, ironing clothes, incineration or other sanitary processing of waste or refuse.”

Order made by the Council of Ministers under section 12(2) of the Customs and Excise (Duties and Drawbacks) Laws, 1967 to 1970.

Counsel for the applicants submitted that the goods fell within the meaning of “Ἐγκαταστάσεις” (“installations”) as used in the Order; and referred to the definition of “installation” in the Oxford Concise Dictionary and in Words and Phrases Legally defined. 5

*Held*, that the meaning of a word in one language cannot safely be determined by reference to the dictionary definition of a word in another language; that the goods in question cannot on any account be understood as falling within the exemption; and that, accordingly, the application must be dismissed. 10

*Application dismissed.*

**Recourse.**

Recourse against the decision of the respondent whereby galvanized plain steel sheets of commercial quality intended to be used for the central heating, cooling and air-conditioning installation at the Golden Tourist Complex, Famagusta, were liable to import duty. 15 20

*G. Michaelides*, for the applicants.

*S. Nicolaidis*, Senior Counsel of the Republic, for the respondents.

*Cur. adv. vult.*

STAVRINIDES J. read the following judgment. The applicants are engineers specializing in the installation of air-conditioning and ventilation plant; and the question in this case is whether “galvanized plain steel sheets of commercial quality [intended] to be used for the central heating, cooling and air-conditioning installation at the Golden Tourist Complex, Famagusta”, imported by them in 1972 were liable to import duty or not. This depends on the construction of item (e) of para. 12 of Schedule 4 to an order made by the Council of Ministers under s. 12(2) of the Customs and Excise (Duties and Drawbacks) Laws, 1967 to 1970, on January 8, 1971, and published in Supplement 3 to the official Gazette of the Republic on the following February 5. The relevant part of the order reads: 25 30 35

“ Δύνανται νά εισαχθῶσιν ἀτελῶς ἔπιπλα καὶ σκεύη ξενοδοχείων εἰς εὐλόγους ποσότητες, ὡς ἐν τοῖς ἀκολουθοῦσι:

- 5 (ε) Παντὸς εἶδους μηχανήματα, συσκευαὶ ἢ ἐγκαταστάσεις θερμάνσεως, ζέσεως, ψύξεως, κλιματισμοῦ (περιλαμβανομένων τῶν μονωτικῶν ὑλικῶν ἀλλ' ἔξαιρουμένων τῶν σωλήνων ἐκ σιδήρου ἢ χάλυβος), ἀερισμοῦ (περιλαμβανομένων τῶν ἀνεμιστήρων), ἔξαερισμοῦ, ἀποσμησεως, καθαρισμοῦ (περιλαμβανομένων τῶν ἠλεκτρικῶν σαρώθρων), στιλβώσεως, πλύσεως, στεγνώσεως, σιδερώματος  
10 ρούχων, ἀποτεφρώσεως ἢ ἄλλης ὑγειονομικῆς ἐπεξεργασίας ἀπορριμμάτων ἢ σκουβάλων.”

(“ The following hotel furniture and fittings may be imported in reasonable quantities free of duty:

- 15 (e) machinery, apparatus or installations of all kinds for heating, boiling, refrigeration, air-conditioning (including the insulating materials, but excluding the iron or steel pipes), ventilations (including the fans), air extraction, purification, cleaning (including the vacuum cleaners), polishing, washing, drying, ironing clothes,  
20 incineration or other sanitary processing of waste or refuse.”).

The case for the applicants is that the goods fall within the meaning of “ἐγκαταστάσεις” as used in the order; and Mr. Michaelides for them referred to the definition of “installation” in the Oxford Concise Dictionary and in Words and Phrases Legally Defined. Regarding these references I content myself with saying, with respect to counsel, that in my judgment the meaning of a word in one language cannot safely be determined by reference to the dictionary definition of a word in another language. On the other hand Mr. Nicolaides for the respondent referred to Demetrakos’s Mega Lexicon tis Ellinikis Glossis, where the definition given for “ἐγκατάστασις” is “τοποθέτησις” (“placement” or “placing”), which implies a reference to something that is complete.

35 Mr. Michaelides also referred to Halsbury’s Laws of England (4th Edn.), Vol. 36, p. 402, para. 607, as authority for the proposition that in construing an ambiguous enactment reference may be made to an earlier one replaced by it; and he went on to

refer to a provision replaced by the relevant part of the order in question, viz. Schedule 4, para. 12, item (e), to the Customs and Excise (Duties and Drawbacks) Law, 1967, where the word “έγκαταστάσεις” did not occur. In my view this in no way assists in interpreting the word “έγκαταστάσεις” in the 1971 order. 5

All in all I think it is clear that the goods in question cannot on any account be understood as falling within the exemption, and the applicants must fail.

Application dismissed without costs. 10

*Application dismissed  
without costs.*