

No one exempt from future taxation, save as may for the future be provided for.

2. No right of exemption from payment of any tax, impost, duty or obligation to be hereafter established in this Island by Law or other competent authority shall be claimed by or allowed to any person except where such exemption is by the Law or authority establishing such tax, impost, duty or obligation expressly stated and allowed.

Short title.

3. This Law may be cited as the Taxation Law, 1879.

SCHEDULE.

Tithes on the Produce of Land.

Tithes on Silk.

The Verghi Taxes.

Taxes on the Sale and Transfer of and Succession to Landed Property.

Imposts on Forests and Woods.

Uncultivated Land Tax.

Sheep and Goat Tax.

Swine Tax.

Customs Duties.

Wharfage Dues.

Excise Duties.

Stamp Duties.

Judicial Fees and Fines.

Taxes for Weighing and Measuring and on the Sale of Animals and Goods.

Shooting or Game Licences.

Gun Tax.

Fishing Licences.

Sponge Tax.

All duly authorized Municipal Taxes.

Band or Music Tax.

24 OF 1879.⁽⁴⁾

TO MAKE REGULATIONS FOR THE MANAGEMENT OF THE CUSTOMS AND
EXCISE BUSINESS OF THIS ISLAND.

G. R. GREAVES.]

[June 2, 1879.

Short title.

1. This Law may be cited as the Customs and Excise Regulation Law, 1879.

Ports.

2. No goods shall be imported or exported from this Island except into or from the ports of Larnaca, Limassol, Famagusta, Carpas, Kyrenia, Lefka and Paphos, unless by the special permission of the principal Officer of Customs of the District.

Ordinary
Ports of
importation
and exporta-
tion.

3.—(1.) The High Commissioner may by Order in Council appoint any port, sub-port, haven or creek, in this island, and declare the limits thereof, and appoint proper places within the same to be legal quays for the lading and unloading of goods, and declare the bounds and extent of any such quays, and annul the limits of any port, sub-port, haven, creek or legal quay, already appointed or hereafter appointed, and declare the same to be no longer a port, sub-port, haven, creek or legal quay, or alter or vary the names, bounds and limits thereof.

Other ports
may be
appointed.

(2.) The High Commissioner may also from time to time by like order fix the days and times at which any Customs House may be closed for business.

Also times
of business

(3.) Every order issued by the High Commissioner as aforesaid shall specify the date upon which it is to come into effect, and shall immediately upon its issuing be published in the *Cyprus Gazette*.

Order to be
published.

4. The contravention of any such order may be dealt with as though it were in contravention of any Revenue Law for the time being in force in this Island.

Contra-
vention of
order.

Appointment of Principal Officers.

5. The High Commissioner may appoint any person to be a Principal Office of Customs and Excise in any District in the Island; and any officer so appointed shall be styled the Collector of Customs and Excise for the district in which he is appointed. In any district where no such appointment as aforesaid has been made, the Commissioner of the District shall be the Principal Officer of Customs and Excise.

Appoint-
ment of
Principal
Officers of
Customs and
Excise.

(1) For contents see Index p. 996, and see the Copyright Law, 10 of 1919, s. 2, p. 192 and 14 of 1921, s. 3 (6), p. 861.

Regulations as to Landing, etc.

Customs
Officers may
board and
stay on
board ship.

6. The proper Officer of Customs may board any ship arriving at any port in this island and freely stay on board while the ship remains within the limits of the port; and if the master of any ship on board of which any officer is stationed neglects or refuses to provide any such officer with sufficient room or accommodation under the deck for his bed or hammock, he shall be liable to a penalty not exceeding twenty pounds.

Power to
seal up and
secure goods
and open
locks.

7. The proper Officer of Customs shall have free access to every part of the ship, with power to fasten down hatchways or entrances to the hold, and to mark any goods before landing and to lock up, seal, mark, or otherwise secure any goods on board the ship; and if any place, box or chest on board is locked and the keys are withheld, the officer may open any such place, box or chest in the best manner in his power; and if any goods are found concealed on board any such ship they shall be forfeited; and if any officer shall place any lock, mark, or seal upon any goods on board, and such lock, mark, or seal is wilfully opened, altered, or broken before due delivery of the goods, or if any such goods are secretly conveyed away, or if the hatchways or entrances after having been fastened down by the officer are opened, the master of the ship shall be liable to a penalty not exceeding one hundred pounds.

Goods con-
cealed
forfeited.

If seal, etc.,
broken,
Master to
forfeit a
sum not
exceeding
£100.

Time and
places of
landing goods
inwards.

8. All laws and regulations heretofore existing respecting the landing and examination of goods are hereby repealed; and no goods except ice and fresh fish, which may be landed at any time, shall be landed or put on shore from any ship on any of the days referred to in section 3 (2), except by special permission of the principal Officer of Customs, nor on any other days except between the hours of 8 a.m. and 12 midday, and between the hours of 1 p.m. and 5 p.m., or during such other hours as may be appointed by the principal Officer of Customs; nor shall any goods be landed or unshipped except in the presence or with the authority of the proper Officer of Customs, nor shall any goods be so landed except at some quay, wharf, or other place duly appointed for the landing or unshipping of goods, nor shall any such goods after having been unshipped or put into any boat or craft to be landed be transhipped or removed into any other boat or craft previously to their being landed, without the permission of the proper Officer of Customs; and if any such goods shall be unshipped, landed, transhipped or removed contrary hereto, they shall be forfeited.

9. The master, or in the case of a steam-vessel the master or agent, of any ship, whether laden or in ballast, shall within twenty-four hours after arrival from ports beyond the seas and before bulk is broken deliver to the principal Officer of Customs a manifest in the form in the First Schedule and containing the several particulars indicated or required thereby, or in such other form and manner as the High Commissioner may direct.

Master to report within 24 hours of arrival.

10. If any master or agent shall fail to present a manifest as required by regulation, or if the particulars or any of them contained in the manifest are false, he shall be liable to a penalty not exceeding one hundred pounds; and all goods not duly manifested may be detained by any Officer of Customs until so manifested and the omission explained to the satisfaction of the principal Officer of Customs of the port.

On failure, Masters to forfeit a sum not exceeding £100.

Goods not reported may be detained.

11. The master or agent presenting the manifest of any vessel arrived from ports beyond the seas shall answer all such questions relating to the ship, cargo, crew and voyage as shall be put to him by the principal Officer of Customs or other proper officer; and if he refuses to answer, or if he does not answer truly, or if after his arrival within three miles of the coast of this island bulk shall have been broken, or alteration made in the stowage of the cargo of the ship so as to facilitate the unloading of any part of the cargo before the manifest of the ship and cargo should be presented, or if any packages shall have been opened, unless cause be shown to the satisfaction of the principal Officer of Customs of the port, in every such case the master or agent shall be liable to a penalty not exceeding one hundred pounds.

Masters to answer questions.

Bulk not to be broken or stowage altered.

12. If the contents of any package intended for exportation in the same ship shall be reported by the master as being unknown to him, the Officers of Customs may open and examine the packages on board the ship or bring them to the Custom House for that purpose; and if there are found therein any goods which are prohibited to be imported, such goods shall be forfeited unless the Chief Collector of Customs shall permit them to be exported.

Packages registered "Contents unknown" may be opened and examined.

13. Any law or regulation to the contrary notwithstanding, the baggage of passengers may be delivered in such manner as the principal Officer of Customs at the port shall direct; but if any goods liable to duty are found therein after the owner or other person in charge thereof shall have denied that any such goods were contained therein, or if any prohibited or uncustomed goods shall be found concealed therein, either before or after landing, the same shall be forfeited together with the packages containing them and all the other contents thereof.

Baggage of passengers

Forfeiture if found to contain smuggled goods.

Samples may be taken by Custom House Officers.

14. The Officers of Customs may on the landing of any goods, or at any time afterwards take samples of them for examination or for ascertaining the duties payable on them, or for other such purposes as the Chief Collector of Customs may deem necessary, and the samples shall be disposed of in such manner as the said Officers shall direct.

Combustibles not to be deposited in Customs Stores.

15. No goods of a combustible or inflammable nature shall be deposited in the Customs Stores unless with the sanction of the Principal Officer of Customs; and if any such goods shall be landed they may be deposited at the expense of the importer in any place that the officer may deem fit, and whilst so deposited they shall be deemed to be in the Customs Warehouse and be liable to be dealt with at the expiration of fourteen days in the same manner as goods of a similar nature actually deposited in the Customs Warehouse, unless duly cleared or warehoused in some approved warehouse in the meantime; and they shall be chargeable with such expenses for securing, watching, and guarding them until sold, cleared or warehoused as aforesaid as the Chief Collector of Customs shall see fit.

Goods not cleared within specified period may be sold.

16. All goods not being of a perishable nature deposited in the Customs Stores and not cleared within six months; and all goods of a perishable nature so deposited and not cleared forthwith, and all goods of an inflammable nature so deposited and not cleared within fourteen days; may by public auction be sold, and the balance, if any, of the proceeds after payment of duties, freight, and charges shall be paid to the owner of the goods; and no Officer of Customs shall be liable to make good any damage which any goods may sustain whilst in the Customs Stores unless it has been caused by his wilful act or neglect.

Account of bullion or coin to be delivered to Officer of Customs.

17. If the importer, exporter, owner or consignee of any bullion or coin, not being small parcels forming part of the baggage of passengers, shall not at the time of landing or shipment deliver to the proper Officer of Customs a full and true account thereof as required by him, he shall be liable to a penalty not exceeding one hundred pounds.

No compensation for goods damaged by accident in Customs Store.

18. No compensation shall be made by the Government of this Island to any importer, proprietor or consignee of any goods by reason of any damage occasioned thereto in the Customs Stores by fire or other inevitable accident.

Ligherage and portorage of goods at expense of importer.

19. The unshipping, carrying, and landing of all goods, and bringing them to the proper place for examination, and weighing, opening, and unpacking and repacking, where such operations are

necessary or permitted, and removing to and placing them in the proper place of deposit until duly delivered, and removing them from the place of deposit, shall be performed by or at the expense of the importer.

20. If any goods are removed from any ship, quay, wharf, or other place without the permission of the proper Officer of Customs, or otherwise than in such manner by such persons within such time and by such roads or ways as the officer shall direct, the goods shall be forfeited.

Goods removed without permission forfeited.

21. If any goods are found in any way in any packages or packed in any manner so as to be calculated to deceive the Officers of Customs so that a proper account of the goods might not be taken, they shall be forfeited, together with everything packed therewith.

Goods concealed in packages forfeited.

22. No goods shall be shipped, put off, or water-borne to be shipped for exportation from any port or place in this Island on any of the days referred to in section 3 (2), except by special permission of the Principal Officer of Customs of the District, nor from any place not duly appointed for such purpose, nor without the presence or authority of the proper Officer of Customs, nor before due registration of the goods; and any goods so shipped, put off, or water-borne to be shipped contrary hereto shall be forfeited.

Goods not to be shipped except at proper places, etc.

23. The accounts required by section 25 shall be rendered by the exporter or by his agents in the form in the Second Schedule, containing the several particulars indicated therein or required thereby, or in such other form and manner as the High Commissioner may direct; and the exporter or his agents shall subscribe the declaration at the foot thereof; and on the demand of the proper Officer of Customs the exporter shall produce the invoice, bills of lading and other documents relating to the goods to test the accuracy of the specification; and on failure to comply with any of the foregoing requirements the exporter or his agents shall be liable to the same penalty as if no accounts had been rendered.

Accounts to be rendered, and documents relating to goods produced.

24. Any Officer of Customs may go on board any ship after the discharge of her inward cargo, and before her departure from this Island within one league of the coast thereof, and if there are any goods on board which have not been duly registered, they shall be forfeited; and if any goods which have been duly registered and shipped are not on board, the master or shipper of such goods shall be liable to a penalty not exceeding five pounds for every package or parcel of the said goods not on board.

Officer may board ship after clearance. Goods not registered to be forfeited and penalty for goods registered but not on board.

Sec. 26 of Law 24 of 1879 (at p.232) has been repealed and the following substituted therefor:-

[A. D. 1879.]

26. Save under special permit from the Governor, tobacco, cigars, cigarettes and snuff are prohibited to be imported into Cyprus except in ships of not less than sixty tons burthen, and in packages weighing not less than ten okes net each, and duly reported in the ship's manifest.

Provided that no special permit from the Governor is required for the importation of tobacco, cigars, cigarettes and snuff by parcels post. And provided further that whenever tobacco, cigars, cigarettes and snuff are imported into Cyprus under special permit from the Governor, or by parcels post, in packages weighing less than ten okes there shall be levied and taken on every oke or fraction of an oke of tobacco, cigars, cigarettes and snuff so imported, in addition to the Customs import duty thereon, a further import duty of one shilling if imported under special permit from the Governor and of half piastres if imported through the parcels

Abolished
fixed

Existing laws remain in force.

Power to declare that laws and regulations as to manufacture of tobacco shall apply to tumbeki.

Importation of arms and ammunition.

Storage of gunpowder.

Vide Law 6 of 1928

shall be applicable thereto, subject only to the provisions of this Law

(3.) Nothing in this Law shall in any way affect the existing export duties on the manufacture of cigars and cigarettes.

(4.) The High Commissioner may, whenever he thinks expedient, by Order in Council to be published in the *Cyprus Gazette* declare that any Laws and Regulations respecting the manufacture of ordinary tobacco in Cyprus shall apply to Persian tobacco known as tumbeki.

As to Arms and Ammunition.

28. It shall not be lawful to import into the Island fire-arms or side arms of any description, or detached portions thereof, or gunpowder, shot, percussion caps or cartridges of any description, except at such ports as shall be named in that behalf by an order made by the High Commissioner in Council and published in the *Cyprus Gazette*.

29. No gunpowder or cartridges shall be allowed to be placed in any Customs Store; and the consignee of any such goods, or of the vessel from which any such goods have been landed, shall immediately on the landing thereof pay down all duties of Customs, and shall forthwith remove all such goods from the place of landing; and for any contravention hereof he shall be liable to a penalty not exceeding five pounds in respect of each package of such goods; and

Exports to
be declared.

25. The exporter of any goods shall, before shipment thereof, give to the proper Officers of Customs a full and true account of the weight, measure, quantity, description and value of all goods to be exported by him; and such officers may cause any such goods to be weighed, measured and valued; and if no account is rendered, or if the account rendered by the exporter is false in any particular, all such goods shall be liable to forfeiture and the exporter thereof shall be liable to a penalty not exceeding twenty pounds.

As to Tobacco.

Prohibition of
importation
of tobacco
except under
conditions.

26. Save under special permit from the High Commissioner, tobacco, cigars and snuff are prohibited to be imported into the Island except in ships of not less than sixty tons burthen, and in packages weighing not less than twenty okes net each, and duly reported in the ship's manifest.

Abolition of
fixed prices.

27.—(1.) All restrictions as to the price at which manufactured tobacco may be sold by manufacturers and others are hereby abolished.

Existing laws
remain in
force.

(2.) The laws heretofore in force relative to the manufacture of tobacco and the collection of duty on such manufacture shall continue to be applicable thereto, subject only to the provisions of this Law.

(3.) Nothing in this Law shall in any way affect the existing excise duties on the manufacture of cigars and cigarettes.

Power to
declare that
laws and
regulations
as to manu-
facture of
tobacco shall
apply to
tumbeki.

(4.) The High Commissioner may, whenever he thinks it expedient, by Order in Council to be published in the *Cyprus Gazette* declare that any Laws and Regulations respecting the manufacture of ordinary tobacco in Cyprus shall apply to Persian tobacco known as tumbeki.

As to Arms and Ammunition.

Importation
of arms and
ammunition.

28. It shall not be lawful to import into the Island fire-arms or side arms of any description, or detached portions thereof, or gunpowder, shot, percussion caps or cartridges of any description, except at such ports as shall be named in that behalf by an order made by the High Commissioner in Council and published in the *Cyprus Gazette*.

Storage of
gunpowder.

29. No gunpowder or cartridges shall be allowed to be placed in any Customs Store; and the consignee of any such goods, or of the vessel from which any such goods have been landed, shall immediately on the landing thereof pay down all duties of Customs, and shall forthwith remove all such goods from the place of landing; and for any contravention hereof he shall be liable to a penalty not exceeding five pounds in respect of each package of such goods; and

1919 (at p.233) is
substituted therefor:-

(1) The exportation of all timber, charcoal and firewood, being the produce of Cyprus, is hereby prohibited provided always that the High Commissioner may authorise such exportation by licence under his hand.

(2) Any person exporting or attempting to export timber, charcoal and firewood save as provided by this section shall be liable to a penalty not exceeding one hundred pounds, and all such articles exported or attempted to be exported shall be liable to forfeiture.

Sec. 32 is also repealed and the following substituted therefor:-

32. (1) The exportation of all bark, tar, pitch or resin, being the produce of Cyprus, is hereby prohibited provided always that the High Commissioner may authorise such exportation by licence under his hand.

(2) Any person exporting or attempting to export bark, tar, pitch or resin save as provided by this section shall be liable to a penalty not exceeding one hundred pounds, and all such articles exported or attempted to be exported shall be liable to forfeiture.

Vide Law 10 of 1924

no gunpowder or cartridges shall be landed except at such place as shall be appointed by the Principal Officer of Customs and the District Commissioner.

Sec. 30 (2) of Law 24 of 1879 (at p. 233) has been amended by the deletion of the words "Chief Secretary" and the substitution therefor of the words "Chief Collector of Customs or any Officer of Customs or Excise empowered by him to act on his behalf."

Vide Law 9 of 1927

Sec. 30 (2) of Law 24 of 1879 (at p. 233) has been further amended by the addition thereto of the following proviso:-

Provided that the Chief Collector of Customs or any Officer of Customs or Excise empowered by him to act on his behalf may, without first obtaining the opinion of the Commissioner of the District, grant a special license to import firearms to any individual who is personally known to the said Chief Collector of Customs or to the Officer of Customs or Excise empowered by him to act on his behalf and to any tourist or visitor subject to such terms and conditions as the Chief Collector of Customs or the Officer of Customs or Excise empowered by him to act on his behalf shall think fit to impose.

Vide Law 12 of 1927

Things Forbidden to be Exported.

31. The exportation of all timber, charcoal and firewood, being the produce of Cyprus, is hereby prohibited; and for any contravention of this prohibition, the exporter shall be liable to a penalty not exceeding one hundred pounds; and all such articles exported or attempted to be exported shall be liable to forfeiture. Timber, etc.

32. The High Commissioner may from a date to be fixed by a notice to be issued in the *Cyprus Gazette*, prohibit the exportation from the Island of bark, tar, pitch or resin; and for any contravention of this prohibition the exporter shall be liable to a penalty not exceeding one hundred pounds, and all such articles exported or attempted to be exported shall be liable to forfeiture (2). Bark, tar, pitch and resin.

(1) See also s. 59.

(2) Notice in *Gazette* 7th April, 1879.

no gunpowder or cartridges shall be landed except at such place as shall be appointed by the Principal Officer of Customs and the District Commissioner.

30.—(1.) In this section “fire-arms” includes every gun, revolver or pistol of every description and any part of any such weapon. No arms to be imported without a licence.

(2.) No person shall import into Cyprus any fire-arms unless he shall have previously obtained a special licence under the hand of the Chief Secretary authorizing him to import them.

No such licence shall be given to any person unless he is in the opinion of the Commissioner of the District in which he resides a fit and proper person to import fire-arms.

(3.) Every such licence shall contain the name and residence of the person authorized thereby to import fire-arms, and the number and description of the fire-arms in respect of which the licence is given; and may be in the form given in the Third Schedule.

(4.) No such licence shall have any force or effect for more than ~~twelve months~~ *three years* from the granting thereof.

(5.) Any person importing or attempting to import any fire-arms without having previously obtained a licence under this section, shall be liable in respect of a first offence to a fine not exceeding five pounds and in respect of every subsequent offence to a fine not exceeding ten pounds; and all fire-arms imported in contravention of this Law shall be forfeited and may be seized by any officer of Customs or Excise, or any Commissioner, Assistant to a Commissioner or Peace Officer.

Things Forbidden to be Exported⁽¹⁾.

31. The exportation of all timber, charcoal and firewood, being the produce of Cyprus, is hereby prohibited; and for any contravention of this prohibition, the exporter shall be liable to a penalty not exceeding one hundred pounds; and all such articles exported or attempted to be exported shall be liable to forfeiture. Timber, etc.

32. The High Commissioner may from a date to be fixed by a notice to be issued in the *Cyprus Gazette*, prohibit the exportation from the Island of bark, tar, pitch or resin; and for any contravention of this prohibition the exporter shall be liable to a penalty not exceeding one hundred pounds, and all such articles exported or attempted to be exported shall be liable to forfeiture ⁽²⁾. Bark, tar, pitch and resin.

(1) See also s. 59.

(2) Notice in *Gazette* 7th April, 1879.

Manure. **33.**—(1.) In this section, “Manure” means the solid or liquid excrement of any animals, whether mixed with or absorbed by straw, or otherwise.

Export forbidden. (2.) The High Commissioner may from a date to be fixed by a notice to be issued in the *Cyprus Gazette*, prohibit the exportation from Cyprus of manure; and for any contravention of this prohibition the exporter shall be liable to a penalty not exceeding ten pounds, and all such manure exported, or attempted to be exported, shall be liable to forfeiture ⁽³⁾.

Dangerous drugs.

2. 1922, 2-5.

34.⁽⁴⁾—(1.) In this section:—

“Dangerous Drug” includes opium, morphine, cocaine, ecgonine, and diamorphine (commonly known as heroin), and their respective salts, and any preparation, admixture, extract, or other substance (official or non-official, including the so-called anti-opium remedies) containing not less than one-fifth per cent. of morphine, or one-tenth per cent. of cocaine, ecgonine or diamorphine.

For the purpose of the foregoing provision, the percentage in the case of morphine shall be calculated as in respect of anhydrous morphine.

High Commissioner in Council may add to list of dangerous drugs.

(2.) If it appears to the High Commissioner that a new derivative of morphine, or cocaine, or of any salts of morphine or cocaine or any other alkaloid of opium or any other drug of whatever kind is or is likely to be productive, if improperly used, of ill-effects substantially of the same character or nature as or analogous to those produced by morphine or cocaine, the High Commissioner may by Order in Council declare such derivative or alkaloid or drug to be a dangerous drug.

Exportation of dangerous drugs prohibited, save under licence.

(3.) The exportation of any dangerous drug is hereby prohibited: Provided always that the High Commissioner may authorize such exportation by licence under his hand.

Penalty.

(4.) Any person contravening the provisions of this section shall be liable to a penalty not exceeding one hundred pounds, and any dangerous drug in respect to which a contravention of this section shall be committed or attempted to be committed shall be liable to forfeiture.

Licences for Sale of Tobacco.

Tobacco not to be sold without licence.

35. It shall not be lawful to sell tobacco, snuff or cigars without Licence from the Principal Officer of Customs and Excise, and any person who shall sell any tobacco, snuff or cigars without such licence shall be liable to a penalty not exceeding twenty pounds, and any

⁽³⁾ Notice in *Gazette* 3rd August, 1894.

⁽⁴⁾ The former s. 34 was repealed by 13 of 1920, s. 3.

tobacco, snuff or cigars found in his possession or upon his premises shall be liable to forfeiture.

36. If any person not being a licensed manufacturer shall be discovered having in his possession any instrument usually made use of in cutting tobacco for sale, he shall be liable to a penalty not exceeding twenty pounds, and all such instruments shall be forfeited.

Unlicensed possession of instruments for cutting tobacco.

37. Every occupier of any premises to be licensed for the sale of tobacco shall be bound to produce to the proper Officer of Customs and Excise the agreement under which the premises are held; and if the officer has reason to suppose that the value of the premises exceeds the amount specified in the agreement, or if there be no agreement, the rental or value for assessment of Licence Duty shall be estimated in such manner as the Principal Officer of Customs and Excise of the District shall direct.

Occupant to produce agreement or officer may assess rental.

38. If the occupier of any premises used for the sale of tobacco shall neglect or refuse when called upon by the proper Officer of Customs to produce the agreement under which he holds the premises, he shall be liable to a penalty not exceeding twenty pounds.

Penalty for refusing to produce agreement.

Search of Premises by Customs Officers.

39. The proper Officer of Customs shall at all times have free access to the premises of manufacturerers of wine, spirits and tobacco, and to the premises of dealers in any of these goods; and if any person shall represent new wine as the wine of former years or shall have in his premises any wine, spirits or unmanufactured tobacco not included in the certificate from the proper Officer of Customs, or shall dispose of any wine or spirits made by him without having first paid the duty thereon, he shall be liable to a penalty not exceeding twenty pounds.

Customs Officers to have access to premises, etc.

40. It shall be lawful for the proper Officers of Customs or Excise, on the written order of the Commissioner of the District, to search any premises in this Island in which they have reasonable cause to suspect that any prohibited goods or any tobacco, wines, spirits or other goods on which the duty has not been paid are harboured, kept, or concealed, and in case of resistance to break open doors, chests, trunks and other packages; and if any such goods are found in any premises the occupier thereof shall be liable to a penalty not exceeding one hundred pounds, and any such goods so found shall be forfeited. And if in any prosecution in respect of any goods seized for non-payment of duties or any other cause of forfeiture, or for the recovery of any penalty under this or any other Law relating to Customs or Excise, any dispute shall arise whether the duties of Customs or Excise have been paid in respect of the goods, or whether

Officer may search stores for tobacco, wines and spirits.

Penalty.

Burden of proof.

they have been lawfully imported or lawfully unshipped, or concerning the place from whence they were brought, the proof thereof shall be on the defendant.

Offences and Penalties.

Penalty on making false declaration, signing false documents, untruly answering questions, and counterfeiting documents.

41. Any person who,—

- (1.) Shall make or sign any declaration, certificate or other instrument required by this Law to be verified by signature only, the same being false in any particular; or
- (2.) Shall make or sign any declaration made for the consideration of any Officer of Customs on any application presented to him, the same being untrue in any particular; or
- (3.) Being required by this or any other Law relating to the Customs or Excise to answer questions put to him by any Officer of Customs shall not truly answer such questions; or
- (4.) Shall counterfeit, falsify or wilfully use when counterfeited or falsified any document required by this or any Law relating to the Customs or Excise or by or under the direction of the Chief Officer of Customs, or any instrument used in the transaction of any business or matter relating to the Customs or Excise; or
- (5.) Shall fraudulently alter any document or instrument or counterfeit the seal, signature, initials or other mark of or used by any Officer of Customs for the verification of any such document or instrument, or for the security of goods or any other purpose in the conduct of business, relating to the Customs or Excise or to the Officers thereof;

shall for every such offence be liable to a penalty not exceeding one hundred pounds.

Forfeiture of smuggled goods.

42. If any goods are landed from any vessel for which no manifest has been presented, or which are not included in the manifest of the vessel from which they have been landed; or if any prohibited goods are imported or brought into any part of this Island; or if any goods which are prohibited to be exported are put on board any ship or boat with intent to be laden or shipped for exportation, or are brought to any quay, wharf, or other place in this Island in order to be put on board any ship or boat for the purpose of being exported; or if any goods which are prohibited to be exported are found in any package produced to any Officer of Customs as containing goods not so prohibited; or if any goods subject to any duty or restriction in respect of importation or which are prohibited to be imported into this Island, are found to have been concealed in any manner on board any ship or boat within the waters of this Island, or are found either

before or after landing to have been concealed in any manner on board such ship or vessel within the waters of this Island; all such goods shall be forfeited, together with any goods which are found packed with or used in concealing them.

43. Any Officer of Customs or other person acting in his aid, or duly employed for the prevention of smuggling, may upon reasonable suspicion stop and examine any cart, waggon or other means of conveyance for the purpose of ascertaining whether any smuggled goods are contained therein; and all persons owning or conducting such cart, waggon or other conveyance, refusing to stop or allow any such examination when required shall be liable to a penalty not exceeding one hundred pounds.

Officers may stop carts and search for goods.

44. All ships, boats, carriages or other means of conveyance, together with all horses and other animals made use of in the removal carriage or conveyance of any goods liable to forfeiture under this or any Law relating to the Customs or Excise shall be forfeited.

Ships and boats used in removal of contraband to be forfeited.

45. All ships and boats, and all goods whatsoever liable to forfeiture, and all persons liable to be detained for any offence under this or any other Law relating to the Customs or Excise, shall and may be seized or detained in any place, either on land or water, by any Officer of Customs or Excise, or by any Government Officer; and all ships, boats and goods so seized shall, as soon as conveniently may be, be delivered into the care of the Principal Officer of the District, or other proper Officer of Customs and Excise appointed to receive them; and the forfeiture of any ship or boat shall include her tackle, apparel and furniture, and the forfeiture of any goods shall include the package in which they are found and all the contents thereof.

Seizure and detention of goods and persons.

Forfeiture of ship's tackle and packages.

46. Whenever any ship, boat or goods shall be seized as forfeited under this or any other Law relating to the Customs or Excise, the seizing officer shall forthwith give notice in writing of the seizure, and of the grounds thereof, to the master or owner of the ship, boat or goods, if known, either by delivering it to him personally or by letter addressed to him at his place of abode, if known, and transmitted by post; provided always, that such notice shall not be required to be made on the seizure of goods where the seizure is made on the person or in the presence of the offender; and all seizures under this or any other Law relating to the Customs or Excise shall be deemed to be condemned as goods seized and condemned for breach of any Law relating to the Customs or Excise, unless the person from whom such ships, boats or goods have been seized, or the owner of them, or some person authorized by him, shall within one month from the day of seizing the same give notice in writing to the

Notice of seizure.

As amended by 40. 1923, 2.

Principal Officer of Customs of the District that he claims the ship, boat or goods.⁽¹⁾

High Commissioner may direct seizure to be restored.

47. The High Commissioner may direct any ship, boat, goods or commodities seized under this or any Law relating to the Customs or Excise to be delivered to the proprietor thereof, whether condemnation has taken place or not, upon such terms and conditions as he may see fit. And may also authorize the Chief Collector of Customs and Excise of the Island to compromise and compound any action or proceeding which shall at any time hereafter be necessary or commenced by his authority or under his control against any person for recovering penalties not exceeding ten pounds incurred under any preceding sections of this Law on such terms and conditions as he shall in his absolute discretion think proper with full power for him or any of his officers or agents by him duly authorized in that behalf to accept the penalties so incurred or alleged to have been incurred or any part thereof without action or other proceedings brought or commenced for the recovery thereof.

As amended by 4, 1910, 2.

Persons may be searched.

48. Any Principal Officer of Customs may cause to be searched any person on board any ship or boat within the limits of any port in this Island, or any person who shall have landed from any ship or boat, provided he has good reason to suppose that such person has any uncustomed or prohibited goods secreted about his person; and any person who shall obstruct any such officer in going, remaining or returning from on board, or in searching such ship or boat or person, shall be liable to a penalty not exceeding one hundred pounds; and if any passenger or other person on board any such ship or boat, or who may have landed from any such ship or boat, shall upon being questioned by any such Officer whether he has any goods liable to duty upon his person or in his possession deny the same, and if any such goods shall after such denial be discovered to be or to have been upon his person or in his possession, the goods shall be forfeited and he shall be liable to a penalty not exceeding treble the value of the goods, unless the value of the goods be under three pounds, in which case he shall be liable to a fine not exceeding ten pounds.

Penalty for evading regulations.

49. Every person who,—

(1.) Shall be concerned in importing or bringing into this Island any prohibited goods or any goods the importation of which is

40. 1923, 2.

(1) And further unless he shall within two months from the day of seizing the same or from the date of the coming into operation of this Law apply for permission to bring an action against the Government of Cyprus and within one month from the date of the granting of such permission bring an action against the Government of Cyprus claiming the return of the ship, boat or goods.

- restricted, contrary to such prohibition or restriction, whether the same are unshipped or not; or
- (2.) Shall unship or assist or be otherwise concerned in the unshipping of any goods which are prohibited, or of any goods which are restricted and imported contrary to such restrictions, or of any goods in respect of which no manifest has been presented; or
 - (3.) Shall deliver, remove or withdraw from any ship, quay, wharf or other place previous to the examination thereof by the proper Officer of Customs, unless, under the care or authority of such officer, any goods imported into this Island; or
 - (4.) Shall assist or be otherwise concerned in the illegal removal or withdrawal of any goods from any warehouse or place of security in which they have been deposited; or
 - (5.) Shall knowingly harbour, keep or conceal, or shall knowingly permit or suffer or cause or procure to be harboured, kept or concealed any prohibited or restricted goods or goods on which the duties of Customs or Excise have not been paid, or any goods illegally removed, or any person to whose hands or possession any such goods shall knowingly come; or
 - (6.) Shall be in any way knowingly concerned in conveying, removing, depositing, concealing or in any manner dealing with any such goods with intent to defraud Her Majesty of any duties thereon, or to evade any prohibition or restriction of or applicable to such goods; or
 - (7.) Shall be in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any duties of Customs or Excise;

Shall be liable to a penalty not exceeding treble the value of the goods unless the value of the goods be under three pounds, in which case he shall be liable to a penalty not exceeding ten pounds.

50. Every person who shall assault or obstruct any Officer of Customs and Excise or any person acting in his aid or assistance, or duly employed for the prevention of smuggling, in the execution of his duty, or in the due seizing of any goods liable to forfeiture under this or any other Law relating to the Customs or Excise, or who shall rescue or endeavour to rescue, or cause to be rescued any goods which have been duly seized, or who shall before at or after any seizure stave, break or otherwise destroy any goods to prevent the seizure thereof or the securing of the same, shall be liable for the first offence to be imprisoned with or without hard labour for any term not exceeding nine months, and for any further like offence for any term not exceeding eighteen months.

Penalty for obstructing Officers, rescue, etc.

Bribery.

51. If any Officer of Customs or other person duly employed for the prevention of smuggling shall make any collusive seizure, or deliver up, or make any agreement to deliver up or not to seize any vessel or boat or any goods liable to forfeiture, or shall take any bribe, gratuity, recompense or reward for the neglect or non-performance of his duty, or conspire or connive with any person to import or bring into the Island, or be in any way concerned in the importation of, any goods prohibited to be imported or liable to duties of Customs, for the purpose of seizing any ship, boat or goods and obtaining any reward for such seizure or otherwise, every such officer shall be liable for every such offence to a penalty not exceeding two hundred pounds; and every person who shall give or offer, or promise to give or procure to be given, any bribe, recompense, or reward to or shall make any collusive agreement with any such officer or person as aforesaid, to induce him in any way to neglect his duty, or to do, conceal or connive at any act whereby any of the provisions of any Law relating to the Customs or Excise may be evaded, shall be liable to a penalty not exceeding one hundred pounds.

Miscellaneous.

Currency in which duties payable.

52. The High Commissioner may by notice in the *Cyprus Gazette* declare in what currency and at what rate moneys shall be received by the Officers of Customs and Excise.

Rewards to informers.

53. The High Commissioner may offer such rewards as His Excellency sees fit out of any pecuniary penalty or composition to any Officer or other person by whose means the same is recovered, and may order to be paid in respect of any seizure made under this or any other Customs Law to the person making the same, such rewards as His Excellency may see fit, not exceeding the value of the goods or things so seized.

Banderolles.

54. The High Commissioner may direct as to the forms of banderolles to be used for tobacco and cigars in this Island, and alter the same from time to time; and all manufactured tobacco and cigars not enclosed in banderolles so approved shall be deemed to be goods on which the duties have not been paid.

Playing cards to be banderolled.

55.—(1.) The High Commissioner may, if it shall appear to him expedient to do so, order by notice published in the *Cyprus Gazette* that playing cards imported into Cyprus shall be enclosed in banderolles at the port of importation, and such banderolles shall be in the form and shall be applied in the manner prescribed from time to time by the High Commissioner.

Unbanderolled playing cards deemed uncustomed.

(2.) From and after the date of such order all unused playing cards not enclosed in banderolles so approved shall be deemed to be goods on which the lawful duties of Customs have not been paid.

Provided however that at least one month's notice of the said order shall be given, and that all persons having in their possession unused playing cards before the coming into force of the said order shall be entitled to require that the cards, on production to the Principal Officer of Customs of the District, shall be enclosed in banderolles free of charge.

Notice of order to be given.

56. The High Commissioner may remit or mitigate, to the amount of fifty pounds only, any penalty or forfeiture incurred under the provisions of this or any Law relating to the Customs or Excise.

Remission of penalty limited to £50.

57. All duties, penalties, and forfeitures recovered under or imposed by this Law or any Law relating to Customs or Excise, and the liability to forfeiture of any goods seized under the authority thereof, may be sued for, prosecuted or recovered by action or information in the name of the Chief Collector of Customs and Excise of the Island.

Mode of recovery of penalty.

58. All Laws and Regulations at present existing respecting the

Repeal.

seizure and forfeiture of goods, and respecting the course of procedure for recovering penalties, enforcing forfeitures, and punishing offenders, and all other provisions relating to Customs and Excise, are hereby repealed, and Law 24 of 1879 (at p. 241) has been amended by the addition thereto of the following section as section 60:-

60.(1) The exportation of wines manufactured in Cyprus to Great Britain, Ireland and the British Colonies is hereby prohibited, provided always that the Governor may authorise such exportation by licence under his hand after previously obtaining the opinion of an expert Committee, composed of the Comptroller of Customs and Excise for the time being, the Government Wine expert for the time being, and a wine expert nominated by the person applying for the exportation of wine, to the effect that the wine to be exported possesses the standard required for sale and competition in British markets

(2) Any person exporting or attempting to export wines to Great Britain, Ireland and the British Colonies save as provided by this section shall be liable to a penalty not exceeding one hundred pounds, and all such wines exported or attempted to be exported shall be liable to forfeiture.

Vide Law 25 of 1928

.....If Sailing Vessel or Steamer.

Provided however that at least one month's notice of the said order shall be given, and that all persons having in their possession unused playing cards before the coming into force of the said order shall be entitled to require that the cards, on production to the Principal Officer of Customs of the District, shall be enclosed in banderolles free of charge.

Notice of order to be given.

56. The High Commissioner may remit or mitigate, to the amount of fifty pounds only, any penalty or forfeiture incurred under the provisions of this or any Law relating to the Customs or Excise.

Remission of penalty limited to £50.

57. All duties, penalties, and forfeitures recovered under or imposed by this Law or any Law relating to Customs or Excise, and the liability to forfeiture of any goods seized under the authority thereof, may be sued for, prosecuted or recovered by action or information in the name of the Chief Collector of Customs and Excise of the Island.

Mode of recovery of penalty.

58. All Laws and Regulations at present existing respecting the seizure and forfeiture of goods, and respecting the course of procedure for recovering penalties, enforcing forfeitures, and punishing offenders, under any Laws relating to Customs or Excise, are hereby repealed.

Repeal.

59.—(1.) The exportation to China of arms, ammunition and munitions of war of every description, excluding sporting weapons and ammunition therefor, is hereby prohibited. Provided always that the High Commissioner may authorize such exportation by licence under his hand.

Exportation of munitions of war to China prohibited. 4. 1921, 2.

(2.) Any person contravening the provisions of this section shall be liable to a penalty not exceeding one hundred pounds, and all arms, ammunition or munitions of war in respect to which a contravention of this section shall be committed or attempted to be committed shall be liable to forfeiture.

Penalty.

FIRST SCHEDULE (s. 9).

.....Official Number.
Number of Register.
 Port of.....Date of Registry.
If Sailing Vessel or Steamer.

SECOND SCHEDULE (s. 23).

SPECIFICATION FOR GOODS EXPORTED.

Port of..... In the Ship.....
Master For.....

Marks.	Numbers.	Number and Description of Packages.	Quantity and description of Goods.	Value.	Amount of Wharfage dues.

I declare that the particulars set forth above are correctly stated,

Date.....19
 Exporter or Agent.

THIRD SCHEDULE (s. 30).

PERMISSION TO IMPORT FIRE-ARMS.

Name and Residence of Importer.	Number of Fire-arms.	Description.

I hereby authorize the importation of the fire-arms above specified by the above-named importer.

Signed A. B.
 Chief Secretary to Government.

Dated.....