

5 OF 1881.

TO FACILITATE THE COLLECTION OF TITHES.

ROBERT BIDDULPH.]

[March 21, 1881.

Tithe, how
to be taken.

1.—(1.) The tithe on all crops and other produce shall be taken in money and not in kind unless the High Commissioner in Council shall prior to the month of April in any year direct that the tithe on any crop or other produce for that year shall be taken in kind.

Tithe,
grain and
locust tax,
proportion
to be set
aside and
delivered
at Govern-
ment Store.

(2.) Whenever the High Commissioner in Council has ordered that the tithe on cereal crops be taken in kind, there shall, immediately upon the threshing of any cereal crop in respect of which tithe is payable, be detached and set apart the following quantities of the crop; one-tenth in respect of the tithe payable to Government, and also the proportion of the crop which is payable in respect of Locust Tax. The grain so detached, and set apart, shall in due course be delivered by the tithe-payer at the proper Government Store, at the expense of the Government, in accordance with the provisions of section 51 of the Instructions regarding Tithe of 16 Rebi-ul-Evvel, 1288.

Estimation
of value of
titheable
produce.

2. The value of all titheable produce shall be estimated by the Mejlis Idaré of the District in which the produce is grown; and the decision of the Mejlis shall be final, unless, within twenty days thereof, notice of appeal be given in writing to the Mejlis, signed by the Receiver-General or by the Commissioner of the District, or his representative, or by twenty-five tithe-payers of the district who shall be affected by the valuation. Provided, that in case of a valuation of titheable produce paying a tithe on exportation, a notice of appeal shall be valid when signed by one or more tithe payers affected by the valuation.

Appeal to
Central
Mejlis Idaré.

3. All appeals under section 2 from the decision of the Mejlis Idaré of the District shall be heard by the Mejlis Idaré of the Island, who shall either themselves forthwith determine the matter in respect of which the appeal is made or may remit it in the first instance for the reconsideration of the Mejlis Idaré of the District.

Power to
make rules
as to officers
and their
duties.

4. Subject to the provisions of this Law, the High Commissioner in Council may from time to time make rules as to the appointment of proper officers for the assessment and collection of tithe and for determining their duties.

5. Subject as aforesaid the High Commissioner in Council may from time to time:—

- (a.) Make rules as to the time, place and manner of ascertaining the amount of any titheable produce;
- (b.) Fix the times at which the various titheable products shall be valued in each year: Provided that the date of valuation of cereal products shall not in any year be later than the 15th of September;
- (c.) Make rules as to the time, place and manner in which payments in respect of tithe shall be made, and provide penalties for persons who fail to pay the moneys due from them in respect of tithes at the time by any rule under this section appointed for payment thereof;
- (d.) Make rules for prohibiting the moving from place to place of any titheable produce, the moving of which it may be considered desirable to prohibit for the purpose of estimating the amount thereof, until the estimation is completed, and either in whole or subject to such restrictions as may be deemed expedient, and may provide penalties for any breach of the provisions of any such rule.

Power to make rules for ascertaining amount of crops; for

fixing the time of estimation of value;

as to payments in respect of tithe;

to prohibit moving of titheable produce before assessment.

6. Subject as aforesaid the High Commissioner may by Order in Council from time to time direct that any titheable produce shall be free from the payment of tithe either wholly or in part, and either permanently or for such time only as may be specified by any such order.

Power to exempt produce from tithe.

7. Every person who shall wilfully remove any titheable produce or deal with it in any manner with a view to avoid payment of any money payable in respect of tithe shall be liable to forfeit all produce so moved or dealt with or any portion thereof, or if it is not in existence to pay any sum not exceeding its value.

Penalty for removing titheable produce to avoid payment of tithe.

8. No payment in respect of tithe on any produce shall be due or payable prior to the time at which the tithe on the produce would (if taken in kind) be ready for delivery.

Payment for tithe, when due.

9. No penalty for failure to pay money due in respect of tithe at the time when payment thereof shall become due under any rule under section 5 (c) hereof shall exceed one-tenth part of the money so due.

Limitation of penalties for delayed payment.

10. Every rule made under the authority of sections 4 and 5 hereof shall specify the date on and from which and the time during which it is to have effect, and a copy of it shall immediately after it is made be published in the *Cyprus Gazette*.

Rules in certain cases to be published in *Gazette*.

Titheable produce, how estimated as to quantity.

11. The quantity of any titheable produce shall, if and so far as possible, be estimated by weight or measure; otherwise it shall be estimated by two assessors, one to be appointed and paid for by the Government, and the other, hereinafter styled "village assessor," to be appointed and paid for by the inhabitants of each village or place where the assessment is necessary.

Village assessors, appointment and duty as to attendance.

12. The inhabitants of every village or place shall appoint their assessor within seven days from the time when they are required in writing so to do by any tithe superintendent; and if in any village there is no village assessor appointed after such request as aforesaid, or if any village assessor after forty-eight hours' previous notice in writing given to him of the day, hour, and place where any assessment is intended to be made shall fail to attend at the assessment, then the assessment may be made in his absence by the Government assessor. Provided that in any case where it is proved to the satisfaction of the Commissioner that any village assessor was unavoidably absent from any such assessment and the produce assessed in his absence can still be assessed, the Commissioner shall, on the application of any person aggrieved by the previous assessment, order a new assessment to be made, which shall be final whether the village assessor be present or not.

Assessors for different products.

13. Different village assessors may be appointed to assess different kinds of titheable produce.

Obstruction of officers in assessment or collection of tithe.

14. Every person who shall wilfully and fraudulently do or permit to be done anything whereby any person charged with the assessment or collection of tithe is hindered in or prevented from assessing the quantity of any titheable produce belonging to such person, or from collecting the money payable in respect of the tithe thereon, shall for every such offence be liable to a fine of not less than two pounds nor more than ten pounds.

Bribery.

15. Any officer or other person employed by the Government of the Island in the assessment or collection of tithe who takes any bribe, gratuity, recompense, or reward for the neglect or non-performance of his duty, shall be liable for every such offence to a fine of not less than five pounds nor more than twenty pounds, or to imprisonment for any term not less than three months nor more than three years, or to both, and be rendered incapable of holding any office under Government; and every person who gives, or offers, or promises to give or procures to be given any bribe, recompense, or reward to any such officer or person, to induce him in any way to neglect his

duty, shall be liable for every such offence to a fine of not less than two pounds nor more than ten pounds, or to imprisonment for any term not less than one month nor more than one year, or to both.

16. Every officer or other person employed by Government in the collection of tithe who wilfully and with intent to defraud, takes or demands from any person any sum of money over and above what is actually due from such person in respect of tithe, shall for every such offence be liable to repay to such person all money wrongfully taken from him, and shall also be liable to a fine of not less than five pounds nor more than twenty pounds, and to imprisonment for any term not less than three months nor more than three years.

Officers
overcharging
tithe-payers.

17. Any portion not exceeding one-half of any fine recovered for an offence under this Law may, at the discretion of the High Commissioner, be paid to any person on whose information the offender was convicted.

Reward to
informer.

18. This Law may be cited as the Tithe Law, 1881.

Short title.

14 OF 1882.

TO FACILITATE THE COLLECTION OF TITHES, TAXES AND EXCISE DUTIES.

ROBERT BIDDULPH.]

[November 3, 1882.]

1. Where any amount has been duly assessed upon any person in respect of any tithe, tax or excise duty and he fails to pay the amount or any part thereof within ten days after it has become payable by him and after service upon him of a written or printed demand calling upon him to pay the sum due and unpaid, the Mejlis Idaré of the Qaza within which the tithe, tax or duty is payable shall, on receipt of a certificate under the hand of the Commissioner of the District or Principal Officer of Customs within the District that the sum is properly due and unpaid as aforesaid, issue their warrant to any officer legally authorized to collect the tithe or tax in respect of which any such sum is payable, commanding the officer to demand immediate payment of the sum due, and in default of payment to levy it by the seizure and sale of the movable property of the person by whom it is payable in manner hereinafter mentioned.

When
Mejlis Idaré
may issue
warrant for
seizure and
sale.

2. The officer to whom the warrant is issued shall demand the immediate payment of the sum named therein from the person by

Execution
of warrant.