

31 OF 1923.

TO MAKE PROVISION WITH REGARD TO STAMP DUTIES.

C. D. FENN.]

[August 24, 1923.

1. This Law may be cited as the Stamp Law, 1923.

Short title.

Grant of Duties and General Regulations.

2. There shall be paid for the public uses of Cyprus upon the documents in the Schedule to this Law mentioned the duties in the said Schedule specified.

Grant of
duties. thereof
(Amended by Law 27/26)

3. The said duties shall be denominated and deemed stamp duties and shall be paid in and denoted by stamps and not otherwise.

Stamp duties.

4. The following documents shall not be chargeable with stamp duty:—

Exemptions.

- (1.) Judgments or orders of the Supreme Court, of a District Court, or of a Village Judge Court, and copies of any part of the file of proceedings in any action in, or of any record of, any such Court;
- (2.) Judgments, orders, permits and other documents issued by a Sheri Court in any case in which fees are otherwise payable in respect thereof;
- (3.) Recognisances, bonds, or other like documents entered into, given, or made in or in connection with any proceedings in or before a Court exercising criminal jurisdiction;
- (4.) Documents on which the stamp duty would be payable by the Government of Cyprus.
- (5.) Documents declared to be exempted in the Schedule hereto.

5.—(1.) Any stamp duty of an amount not exceeding two copper piastres may be paid by postage stamps; but when the stamp duty exceeds the amount of two copper piastres it shall be paid by revenue stamps or in such other manner as the High Commissioner in Council may prescribe.

Nature of stamps.

Repealed by Law
27 of 1926.

(2.) The duties imposed by this Law may be made up by several stamps; and stamps of greater value than is required may be used upon any document.

Use of several stamps.

Documents relating to Crown property.

6. All documents relating to property belonging to the Crown shall, unless exempted, be charged with the same duty as documents of the same kind relating to property belonging to a subject.

Duties to be paid according to this Law.

7. All stamp duties which are now payable or which may at any time become payable under any law upon any document are to be paid and denoted according to the provisions of this Law.

Payment for stamps.

8. No person authorized to sell or supply stamps shall be required to sell or supply any stamp unless it is previously paid for.

Spoiled stamps.

9. The value of stamps issued under this Law which may be casually destroyed or spoiled may be allowed for by the Treasurer on proof being given to his satisfaction, by declaration or otherwise, of the stamps having been so destroyed or spoiled.

No Public Officer shall be liable for the value of any stamps casually destroyed or spoiled while in his custody, upon his producing satisfactory proof as aforesaid.

Provided that all such spoiled stamps shall be produced and given up to the Treasurer.

Special Rules as to Stamping of Documents.

Cancellation.

10. A document, the duty on which is required or permitted by law to be denoted by an adhesive stamp, shall not be deemed duly stamped unless the person required by law to stamp it cancels the stamps thereon by writing or otherwise indelibly marking on or across them his name or initials, or the name or initials of the person for whom he is acting, together with the true date of his cancelling them, so that the stamps may be effectually cancelled and rendered incapable of being used for any other document, or unless it is otherwise proved that the stamps appearing on the document were affixed thereto at the proper time.

Bills and notes drawn in Cyprus

11. The adhesive stamps denoting the duty on a bill of exchange or promissory note drawn or made in Cyprus, whether payable in or out of Cyprus, shall be affixed and cancelled by the person by whom the bill or note is signed, before he delivers it out of his hands, custody, or power.

When drawn out of Cyprus.

12. The adhesive stamps denoting the duty on any bill of exchange or promissory note drawn or made out of Cyprus shall be affixed and cancelled by the person into whose hands the bill or note comes in Cyprus before he presents for payment or endorses, transfers, or in any manner negotiates or pays the bill or note.

Provided as follows:—

- (1.) If at the time any bill of exchange or promissory note comes into the hands of any *bonâ fide* holder thereof there are affixed thereto the proper adhesive stamps effectually obliterated and purporting and appearing to be duly cancelled, the stamps shall, so far as relates to the holder, be deemed to be duly cancelled, although they may not appear to have been so affixed or cancelled by the proper person. Provisos for protection of *bonâ fide* holders.
- (2.) If at the time when any bill of exchange or promissory note comes into the hands of any *bonâ fide* holder thereof there are affixed thereto the proper adhesive stamps not duly cancelled, it shall be competent for the holder to cancel the stamps as if he were the person by whom they were affixed, and, upon his so doing, the bill or note shall be deemed duly stamped and as valid and available as if the stamps had been duly cancelled by the person by whom they were affixed.

But the foregoing provisos are not to relieve any person from any penalty he may have incurred in relation to any such bill or note.

13. When a bill of exchange is drawn in a set according to the custom of merchants, and one of the set is duly stamped, the other or others of the set shall, unless issued or in some manner negotiated apart from the duly stamped bill, be exempt from duty; and, upon proof of loss or destruction of a duly stamped bill forming one of a set, any other bill of the set which has not been issued or in any manner negotiated apart from the lost or destroyed bill may, although unstamped, be admitted in evidence to prove the contents of the lost or destroyed bill. Stamping bills drawn in sets.

14. The adhesive stamps denoting the duty on a bill of lading shall be affixed and cancelled by the person who makes or executes it, before he delivers it out of his hands, custody, or power. Bills of lading.

15. All charter parties or agreements in writing as to the letting or hiring of any vessel sailing from Cyprus shall be liable to the duty specified in the Schedule hereto, and the adhesive stamps denoting the duty shall be affixed and cancelled by the person by whom the document is last executed in Cyprus, or by whose execution it is completed as a binding contract. Charter parties.

Provided that if any such charter party or agreement be not duly stamped the Chief Collector of Customs may stamp it if brought to him within seven days after its execution, on payment of the duty and a penalty of five shillings.

Law 1/40
S. 2

13A. The duty upon any cheque drawn in Cyprus upon any banker in Cyprus may be denoted by means of either an impressed stamp or by an adhesive stamp or by both.

18. Except where express provision to the contrary is made by this or any other Law, any unstamped or insufficiently stamped document may be stamped after its execution on payment as hereafter provided; such stamping shall be done before a Judge or Registrar of a Court or a Commissioner,

(a) On payment within two months after its first execution, of the unpaid stamp duty;

18. Except where express provision to the contrary is made by this or any other Law, any unstamped or insufficiently stamped document may be stamped after its execution, on payment of double the amount of the unpaid duty and a penalty of five pounds: such stamping shall be done before a Judge or Registrar of a Court or before a Commissioner. Provided that the High Commissioner may remit the increased duty and the whole or any part of the penalty payable on stamping the document.

19. No document made liable to any duty shall be pleaded or given in evidence in any Court unless it is duly stamped, except as is hereinafter provided.

20.—(1.) No document shall be received in any action or proceeding in any Court or in Judge's Chambers if there shall be any omission or insufficiency of stamp upon it until the stamp duty imposed by law thereon, together with a penalty of five pounds, is paid: and it shall be the duty of the Registrar or Assistant Registrar in attendance on the Court upon the production of such a document in evidence to call the attention of the Court to any such omission or insufficiency of stamp.

(2.) No document shall in any criminal proceeding be inadmissible in evidence for want of a stamp.

21. Any unstamped or insufficiently stamped document which has been executed at any place out of Cyprus may be stamped at any time within two months after it has been first received in Cyprus, on payment of the proper Cyprus stamp duty only.

22. The payment of any penalty for stamping a document after its execution shall be denoted on it by stamps, and the word "Penalty" shall be written across the face of each of the stamps by the officer cancelling them.

(New Section 22A added by Law 10 of 1937)
Penalties.

23. Whoever, being required by law to stamp any document and to cancel the stamps thereon, wilfully neglects or refuses duly and

repealed + replaced by Law 6 of 1931

repealed + replaced by Law 19/29 Repealed by Law 6 of 1931

Law 6/31

repealed by Law 27 of 1926

Neglecting to stamp documents.

Unstamped documents inadmissible as evidence.

Production of unstamped document.

Exception.

Document executed out of Cyprus.

Payment of penalties.

Neglecting to stamp documents.

Receipts. 16. The adhesive stamp denoting the duty upon a receipt or discharge shall be payable, affixed, and cancelled by the person by whom the receipt is given before he delivers it out of his hands.

Other cases. 17. In all other cases the document shall be written on material duly stamped or shall be stamped by the person by whom or by whose direction it was prepared, on or before its final completion or execution.

Stamping of Documents after Execution.

Penalty. 18. Except where express provision to the contrary is made by this or any other Law, any unstamped or insufficiently stamped document may be stamped after its execution, on payment of double the amount of the unpaid duty and a penalty of five pounds: such stamping shall be done before a Judge or Registrar of a Court or before a Commissioner. Provided that the High Commissioner may remit the increased duty and the whole or any part of the penalty payable on stamping the document.

Unstamped documents inadmissible as evidence. 19. No document made liable to any duty shall be pleaded or given in evidence in any Court unless it is duly stamped, except as is hereinafter provided.

Production of unstamped document. 20.—(1.) No document shall be received in any action or proceeding in any Court or in Judge's Chambers if there shall be any omission or insufficiency of stamp upon it until the stamp duty imposed by law thereon, together with a penalty of five pounds, is paid: and it shall be the duty of the Registrar or Assistant Registrar in attendance on the Court upon the production of such a document in evidence to call the attention of the Court to any such omission or insufficiency of stamp.

Exception. (2.) No document shall in any criminal proceeding be inadmissible in evidence for want of a stamp.

Document executed out of Cyprus. 21. Any unstamped or insufficiently stamped document which has been executed at any place out of Cyprus may be stamped at any time within two months after it has been first received in Cyprus, on payment of the proper Cyprus stamp duty only.

Payment of penalties. 22. The payment of any penalty for stamping a document after its execution shall be denoted on it by stamps, and the word "Penalty" shall be written across the face of each of the stamps by the officer cancelling them.

Neglecting to stamp documents. 23. Whoever, being required by law to stamp any document and to cancel the stamps thereon, wilfully neglects or refuses duly and

Penalties.

(New Section 22A added by Law 1 of 1937)

repealed + replaced by Law 6 of 1931.

repealed + replaced by Law 19/29 Repealed by Law 6 of 1931

Law 6/31

repealed by Law 27 of 1926.

22A. Notwithstanding anything to the contrary in this
or in any other Law contained a bill of exchange
which is presented for acceptance, or accepted or
payable, outside Cyprus shall not be invalid by reason
only that it is not stamped in accordance with this
Law and any such bill of exchange which is unstamped
or not properly stamped may be received in evidence on
payment of the proper duty and penalties as provided
by section 18 and 20.

(Law 1/1937 section 2.)

Sec. 21 of Law 31 of 1923 (at p. 284) has been repealed and the following section substituted therefor:-

21. Every document executed out of Cyprus by any person, whether sufficiently stamped or not under the Law of the country in which such document was executed, shall not be treated as executed or brought into force within Cyprus until it has been duly stamped with the proper Cyprus stamp duty.



THE STATUTE LAWS OF CYPRUS

No. 6 OF 1931.

A LAW enacted by His Excellency the Governor and Commander-in-Chief of the Colony of Cyprus, with the advice and consent of the Legislative Council thereof,

TO AMEND THE LAW WITH REGARD TO STAMP DUTIES.

RONALD STORRS.]

[*May* 11, 1931.]

BE it enacted by His Excellency the Governor and Commander-in-Chief of the Colony of Cyprus, with the advice and consent of the Legislative Council thereof, as follows:—

1. This Law may be cited as the Stamp Law, 1931, and shall be read as one with the Stamp Law, 1923, (hereinafter referred to as the principal Law), and the Stamp (Amendment) Law, 1926, and the Stamp (Amendment) Law, 1927, and the principal Law and the said Laws and this Law may together be cited as the Stamp Laws, 1923 to 1931. Short title.

2. The principal Law is hereby amended as follows:— Amendment

(2) In case an unstamped or insufficiently stamped document shall have been received in evidence in any action or proceeding in any Court without payment of the amount of the unpaid stamp duty and a penalty as prescribed in the preceding sub-section, the Court or Judge before whom such document was received in evidence shall have power at any time to cause a notice in writing to be served on the person who produced such document or on whose behalf such document was produced calling upon such person to pay within the period of time specified in such notice the unpaid stamp duty and penalty; and on failure to make such payment within the period of time specified in such notice, the person on whom such notice was served shall be guilty of an offence and shall be liable on conviction to the payment of double the amount so unpaid.

(3) The decision of the Judge as to the necessity or sufficiency of a stamp upon any document, or as to the amount payable as stamp duty thereupon, shall be final.

(4) Save as aforesaid, no instrument chargeable with any duty shall, except in criminal proceedings, be given in evidence, or be available for any purpose whatever, unless it is duly stamped."

Passed in Council the twenty-third day of April, in the year of Our Lord one thousand nine hundred and thirty-one.

(c) The following section shall be substituted for section 20, (as set out in section 2 of the Stamp (Amendment) Law, 1927):—

“ 20.—(1) Upon the production of any instrument chargeable with any duty as evidence in any action, suit or other proceeding in any Court of civil jurisdiction, it shall be the duty of the Registrar, or other officer, if necessary, to call the attention of the Judge to the fact that such instrument is unstamped or insufficiently stamped under this Law, and if the instrument is one which may legally be stamped after the execution thereof, it may, on payment before the Registrar, or other officer, of the unpaid duty, and the penalty payable under the provisions of section 18 of this Law on stamping the same, and of a further penalty of one pound, be received in evidence, saving all just exceptions on other grounds.

(a) The following section shall be inserted as section 13A:— of principal Law.

“ 13A. The duty upon any cheque drawn in Cyprus upon any banker in Cyprus shall be denoted by means of an impressed stamp.”

(b) The following section shall be substituted for section 18:—

“ 18. Except where express provision to the contrary is made by this or any other Law, any unstamped or insufficiently stamped document may be stamped after its execution on payment as hereafter provided; such stamping shall be done before a Judge or Registrar of a Court or a Commissioner,

(a) On payment within two months after its first execution, of the unpaid stamp duty ;

effectually to do so in the manner herein provided shall be liable to a fine not exceeding twenty pounds.

24. Whoever knowingly, wilfully, and with intent to defraud makes or alters any document or writing liable to a stamp duty without the same being duly stamped shall be liable to a fine not exceeding forty pounds.

Making or altering document liable to duty.

25. Whoever does or is concerned in any fraudulent act or device (not specially otherwise provided for by this Law) with intent to defraud the Government of Cyprus of any duty by this Law imposed shall be liable to a fine not exceeding fifty pounds.

Fraudulent act not specially provided for.

26. The High Commissioner may award any portion of a fine, when recovered, to such persons who shall have aided in the prosecution as he may think fit.

Rewards.

27. Whoever fraudulently uses any stamp which has been cut, torn or removed from any document, or fraudulently alters any document with intent to use any stamp on it, or fraudulently cancels any stamp by writing on it or on any document to which it is affixed, shall be liable to imprisonment with or without hard labour for a term not exceeding two years or to a fine not exceeding fifty pounds or to both such punishments.

Using stamps already used, &c.

28. Whoever forges or counterfeits or causes or procures to be forged or counterfeited any stamp or die which shall have been provided, made, or used in pursuance of this Law, shall be liable to imprisonment with or without hard labour for ten years.

Forging stamps, dies, &c.

Any stamp, die, plate, instrument or materials found in the possession of any person in contravention of this Law may be seized and shall be forfeited.

29. Nothing in this Law shall prevent a prosecution under any other law, but so that a person shall not be punished twice for the same offence.

Saving.

30. Save as expressly provided in this Law, nothing contained in this Law shall be deemed to affect any duty or fee payable under any other law.

Saving as to duties and fees.

Regulations.

31. The High Commissioner in Council may make Regulations regarding the provision of stamps, the nature of stamps to be employed, whether adhesive or embossed, dies and other implements necessary for the purpose of this Law and for the safe custody thereof,

Regulations.

and the distribution, sale, use, and application of stamps, the granting of licences to sell stamps, the commission to be paid to authorized vendors of stamps, and generally for better carrying out the purposes of this Law; and may impose a penalty of not more than ten pounds for the breach or attempted breach or neglect of any such regulation.

Repeal.

32.—(1.) The Stamp Law, 1879, is hereby repealed.

(2.) The following Stamp Laws shall cease to be applicable to Cyprus:—

11 Sheval, 1290.

29 Jemaziul-Akhir, 1292.

SCHEDULE.

Agreements:

Agreement or Memorandum of Agreement and all documents embodying any agreement and stipulating any fixed sum, not otherwise chargeable:

TARIFF OF PROPORTIONAL STAMP DUTIES.

	£		£	Value of Stamp.		
		to		£	s.	c.p.
For Sums of	1		12	0	0	1
For Sums above	12	"	25	0	0	2
"	25	"	40	0	0	3
"	40	"	60	0	0	4½
"	60	"	80	0	0	6
"	80	"	100	0	1	0
"	100	"	150	0	1	4½
"	150	"	200	0	2	0
"	200	"	300	0	3	0
"	300	"	400	0	4	0
"	400	"	500	0	5	0
"	500	"	750	0	7	4½
"	750	"	1,000	0	10	0
"	1,000	"	1,500	0	15	0
"	1,500	"	2,000	1	0	0
"	2,000	"	3,000	1	10	0
"	3,000	"	4,000	2	0	0
"	4,000	"	5,000	2	10	0
"	5,000	"	7,500	3	15	0
"	7,500	"	10,000	5	0	0
"	10,000	"	15,000	7	10	0
"	15,000	"	20,000	10	0	0
"	20,000	"	30,000	15	0	0
"	30,000	"	40,000	20	0	0
"	40,000	"	50,000	25	0	0

And so on, adding 10/- duty on every £1,000, or part of £1,000.

Repealed & substituted. Vide Law 1/1940, Sect. 3



SUPPLEMENT No. 2

TO

THE CYPRUS GAZETTE No. 2808 OF 17TH JANUARY, 1940.

LEGISLATION.

THE STATUTE LAWS OF CYPRUS

No. 1 of 1940.

A LAW TO AMEND THE STAMP LAWS, 1923 TO 1937.

W. D. BATTERSHILL,]

[17th January, 1940.

Governor.

BE it enacted by His Excellency the Governor and Commander-in-Chief of the Colony of Cyprus as follows :—

1. This Law may be cited as the Stamp (Amendment) Law, 1940, and shall be read as one with the Stamp Laws, 1923 to 1937, (hereinafter called "the Principal Law"), and the Principal Law and this Law may together be cited as the Stamp Laws, 1923 to 1940.

Short title.
31 of 1923
27 of 1926
19 of 1927
6 of 1931
1 of 1937

Repeal of section 13A of the Principal Law and substitution of new section.

6 of 1931

2. Section 13A of the Principal Law as enacted in section 2 (a) of the Stamp Law, 1931, is hereby repealed and the following section substituted therefor:—

“Stamping of cheques.

13A. The duty upon any cheque drawn in Cyprus upon any banker in Cyprus may be denoted by means of either an impressed stamp or by an adhesive stamp or by both.”

Repeal of Schedule to the Principal Law and substitution of new Schedule.

3. The Schedule to the Principal Law is hereby repealed and the following Schedule substituted therefor:—

“SCHEDULE.

(Section 2.)

STAMP DUTIES.

	Value of stamp	
	£	s. p.
1. Affidavit or solemn declaration in writing not otherwise by Law or Rules of Court provided for ..	-	4 0

2. Agreements.

(1) Agreement or Memorandum of Agreement and all documents embodying any agreement and stipulating any fixed sum, not otherwise chargeable:

(a) For sums of	£1	to	£12	..	-	-	1½
(b) For sums above	£12	..	£25	..	-	-	2½
(c) ..	£25	..	£40	..	-	-	4
(d) ..	£40	..	£60	..	-	-	6
(e) ..	£60	..	£80	..	-	-	8
(f) ..	£80	..	£100	..	-	1	3
(g) ..	£100	..	£150	..	-	2	0
(h) ..	£150	..	£200	..	-	2	6
(i) ..	£200	..	£300	..	-	4	0
(j) ..	£300	..	£400	..	-	5	0
(k) ..	£400	..	£500	..	-	6	4½
(l) ..	£500	..	£750	..	-	10	0
(m) ..	£750	..	£1,000	..	-	13	0
(n) ..	£1,000	..	£1,500	..	1	0	0
(o) ..	£1,500	..	£2,000	..	1	6	0
(p) ..	£2,000	..	£3,000	..	2	0	0
(q) ..	£3,000	..	£4,000	..	2	10	0
(r) ..	£4,000	..	£5,000	..	3	0	0
(s) ..	£5,000	..	£7,500	..	5	0	0
(t) ..	£7,500	..	£10,000	..	6	10	0
(u) ..	£10,000	..	£15,000	..	10	0	0
(v) ..	£15,000	..	£20,000	..	15	0	0
(w) ..	£20,000	..	£30,000	..	20	0	0
(x) ..	£30,000	..	£40,000	..	25	0	0
(y) ..	£40,000	..	£50,000	..	35	0	0

And so on, adding £1 duty on every £1,000 or part of £1,000.

	Value of stamp
	£ s. p.
(2) Agreement or Memorandum of Agreement and all documents embodying any agreement in which no fixed sum is stipulated, not otherwise chargeable	- 5 0

Exemptions.

(a) Agreement for the hire of any labourer, artificer, manufacturer or menial servant.	
(b) Agreement relating to the wages of any seaman on board of any vessel using the ports of Cyprus.	
(c) Agreement relating to the sale or purchase of any goods, wares or merchandise.	
3. Attorney, Letter or Power of— <i>See</i> Power of Attorney.	
4. Bill of exchange.	
(1) Bill of Exchange payable on demand or within three days after date or at sight	- - 2
(2) Bill of Exchange of any other kind whatsoever and Bonds and Promissory Notes (and herein shall be included I.O.U.'s and other acknowledgments of indebtedness) drawn or expressed to be payable or actually paid or endorsed or in any manner negotiated within Cyprus :	
As for an Agreement.	
5. Bill of Lading issued in Cyprus.	
On every signed copy of Bill of Lading	- 1 0
6. Charter Party.	
On every Charter Party	- 10 0
7. Cheque— <i>See</i> Bill of Exchange.	
8. Contract— <i>See</i> Agreements.	
9. Customs.	
(1) Ships Report of Cargo—foreign	- 2 0
(2) Ships Report of Ballast—foreign	- 1 0
(3) Ships Report of Cargo—coastwise	- 1 0
(4) Ships Export Manifest	- 7 4½
(5) Specification for goods exported	- - 2
(6) Delivery Orders to Customs	- - 2
(7) Custom deposits	- - 2
(8) Survey of damaged goods.	
On the value of the merchandise as assessed after survey :	
As for an Agreement.	
10. Guarantee.	
As for an Agreement.	

	£	s.	p.
11. Lease or Agreement for a Lease.			
On the total amount payable under the Lease or Agreement for a Lease :			
			As for an Agreement.
12. Letter of Attorney— <i>See</i> Power of Attorney.			
13. Partnership.			
Articles of Partnership or other Agreement for partnership :			
			As for an Agreement.
14. Petitions.			
On every petition	-	-	2
15. Policy of Insurance.			
(1) Life.—On all policies executed or issued in Cyprus :			
(a) In case the sum assured is less than £100 ..	-	1	0
(b) In other cases	-	2	0
(2) Fire, etc.—For any payment agreed to be made by way of indemnity against loss or damage of or to any property in Cyprus by fire or otherwise :			
(a) In case the sum assured is less than £100 ..	-	1	0
(b) In other cases	-	2	0
(3) Marine	-	1	0
16. Power or Letter of Attorney.			
(1) For the receipt of any sum of money not exceeding £20 or any periodical payments not exceeding the annual sum of £10	-	2	0
(2) Of any other kind	-	4	0

Exemption.

Pay order addressed by a person to an officer of the Government by whom salary or wages of that person are payable requesting him to pay such salary or wages due or any part thereof to a third person.

17. Promissory Note— <i>See</i> Bill of Exchange.			
18. Receipt or discharge for the payment of £1 or upwards	-	-	1

Exemptions.

(a) Receipt given for money deposited in any bank, or with any banker, to be accounted for and expressed to be received of the person to whom the same is to be accounted for.

- (b) Acknowledgment by any banker of the receipt of any Bill of Exchange or Promissory Note for the purpose of being presented for acceptance or payment.
- (c) Receipt given by a public officer for money paid by way of imprest or advance, or in adjustment of an account, where he derives no personal benefit.
- (d) Receipt given for or on account of any salary, pay, allowance, wages, or for or on account of any other like payment made to or for the account or benefit of any person, being the holder of an office or an employment, or for or on account of money paid in respect of any pension, superannuation allowance, compassionate allowance, or other like allowance.
- (e) Receipt given for the return of any duty of Customs.
- (f) Receipts and cheques given or drawn on behalf of the Government.
- (g) Receipts given by any officer, soldier or sailor of His Majesty's land, sea or air forces stationed in Cyprus for money paid to him out of the British Exchequer.
- (h) Any receipt written upon a Promissory Note, Bill of Exchange, written obligation or other similar document duly stamped."

4. Section 7 of the Stamp (Amendment) Law, 1926, and section 3 of the Stamp (Amendment) Law, 1937, are hereby repealed.

Repeals.
27 of 1926
1 of 1937

17th January, 1940.

A. B. WRIGHT,
Colonial Secretary.
(M.P. 4/40.)

by the following addition
in writing not otherwise
for} s.

£ s. c.p.

Agreement or Memorandum of Agreement and all documents embodying any agreement in which no fixed sum is stipulated, not otherwise chargeable ... 0 3 0

Exemptions.

Agreement for the hire of any labourer, artificer, manufacturer, or menial servant.

Agreement relating to the wages of any seaman on board of any vessel using the Ports of Cyprus.

Agreement relating to the sale or purchase of any goods, wares, or merchandise.

Attorney, Letter or Power of—*See* Power of Attorney.

Bill of Exchange. Payable on demand or within three days after date or at sight ... 0 0 1

Bill of Exchange of any other kind whatsoever and Bonds and Promissory Notes (and herein shall be included I.O.U.'s and other acknowledgments of indebtedness) drawn or expressed to be payable or actually paid or endorsed or in any manner negotiated within Cyprus :

As for an Agreement.

Bills of Lading issued in Cyprus. Each signed copy ... 0 0 4½

Charter Party :

On every Charter Party ... 0 5 0

Cheque—(*See* Bill of Exchange).

Contract—(*See* Agreement).

Customs :

Ships Report of Cargo—foreign ... 0 1 0

Ships Report of Ballast—foreign ... 0 0 4½

Ships Report of Cargo—coastwise ... 0 0 4½

Ships Export Manifest ... 0 5 0

Specification for Goods Exported ... 0 0 2

Delivery Orders to Customs ... 0 0 1

Custom deposits ... 0 0 2

On the value of the merchandise.

Schedule to Law 31 of 1923 amended
"Affidavit or solemn declaration"
by Law or Rules of Court provided

£ s. c.p.

Agreement or Memorandum of Agreement and all documents embodying any agreement in which no fixed sum is stipulated, not otherwise chargeable ... 0 3 0

Exemptions.

Agreement for the hire of any labourer, artificer, manufacturer, or menial servant.

Agreement relating to the wages of any seaman on board of any vessel using the Ports of Cyprus.

Agreement relating to the sale or purchase of any goods, wares, or merchandise.

Attorney, Letter or Power of—*See* Power of Attorney.

Bill of Exchange. Payable on demand or within three days after date or at sight ... 0 0 1

Bill of Exchange of any other kind whatsoever and Bonds and Promissory Notes (and herein shall be included I.O.U.'s and other acknowledgments of indebtedness) drawn or expressed to be payable or actually paid or endorsed or in any manner negotiated within Cyprus:

As for an Agreement.

Bills of Lading issued in Cyprus. Each signed copy ... 0 0 4½

Charter Party:

On every Charter Party ... 0 5 0

Cheque—(*See* Bill of Exchange).

Contract—(*See* Agreement).

Customs:

Ships Report of Cargo—foreign ... 0 1 0
 Ships Report of Ballast—foreign ... 0 0 4½
 Ships Report of Cargo—coastwise ... 0 0 4½
 Ships Export Manifest ... 0 5 0
 Specification for Goods Exported ... 0 0 2
 Delivery Orders to Customs ... 0 0 1
 Custom deposits ... 0 0 2

Survey of damaged goods. On the value of the merchandise as assessed after survey:

As for an agreement,

Guarantee :

As for an agreement.

Lease or Agreement for a Lease. On the total amount payable under the Lease or Agreement for a Lease :

As for an agreement.

Letter of Attorney—(See Power of Attorney).

Partnership, Articles or other Agreement for :

As for an agreement.

	£	s.	c.p.
Petitions	0	0	2

Policy of Insurance :

Life.—On all policies executed or issued in Cyprus :

In case the sum assured is less than £100 0 0 4½

In other cases 0 1 0

Fire, etc.—For any payment agreed to be made by way of indemnity against loss or damage of or to any property in Cyprus by fire or otherwise :

In case the sum assured is less than £100 0 0 4½

In other cases 0 1 0

Marine 0 1 0

Power or Letter of Attorney :

For the receipt of any sum of money not exceeding £20 or any periodical payments not exceeding the annual sum of £10 0 1 0

Of any other kind 0 2 0

Exemption.

Pay order addressed by a person to an officer of the Government by whom salary or wages of that person are payable requesting him to pay such salary or wages due or any part thereof to a third person.

Promissory Note—(See Bill of Exchange).

Receipt or discharge for the payment of £1 and upwards ... 0 0 1

Exemptions.

Receipt given for money deposited in any bank, or with any banker, to be accounted for and expressed to be received of the person to whom the same is to be accounted for.

Acknowledgment by any banker of the receipt of any bill of exchange or promissory note for the purpose of being presented for acceptance or payment.

Receipt given by an officer of a public department for money paid by way of imprest or advance or in adjustment of an account, other than a wage, fee or salary.

Receipt given for the return of any duty of Customs.

Receipts and cheques given or drawn on behalf of the Government of Cyprus.

Receipts given by any officer, soldier, or sailor of His Majesty's land, sea or air forces stationed in Cyprus for money paid to him out of the British Exchequer.

Any receipt written upon a promissory note, bill of exchange, written obligation, or other similar document duly stamped.

*Amended } Law
1/1937 & an additional
para has been added
hereto.*