

4 OF 1926, AS AMENDED BY LAW 32 OF 1926.

TO AMEND THE LAW RELATING TO CUSTOMS, EXCISE, AND REVENUE. A.D. 1926.
4 of 1926.

MALCOLM STEVENSON.]

[February 18, 1926.

BE it enacted:—

1. This Law may be cited as the Customs, Excise, and Revenue Law, 1926. Short title.
 2. The Customs, Excise, and Revenue Law, 1899, section 23, is hereby amended by the deletion therefrom of the words "six shillings and three piastres" and the substitution therefor of the words "nine shillings and three piastres." Amendment of Law 22 of 1899, sec. 23.
 3. The Customs, Excise, and Revenue Law, 1899, shall be read as if the First Schedule hereafter set forth were the First Schedule to the said Law. New First Schedule to Law 22 of 1899.
 4. The Customs, Excise, and Revenue Law, 1899, shall be read as if the Second Schedule hereafter set forth were the Second Schedule to the said Law. New Second Schedule to Law 22 of 1899.
 5. The Customs, Excise, and Revenue Law, 1899, shall be read as if the Third Schedule hereafter set forth were the Third Schedule to the said Law. New Third Schedule to Law 22 of 1899.
 6. The Customs, Excise, and Revenue Law, 1925, Second Schedule, is hereby repealed. Repeal of Law 16 of 1925, Second Schedule.
 7. The Customs, Excise, and Revenue Law, 1899, sections 26, 28 and Schedule Eight, as amended by the Customs, Excise, and Revenue Law, 1925, sections 2 and 3, are hereby repealed. Repeal of Law 22 of 1899, secs. 26, 28 and Eighth Schedule as amended by Law 16 of 1925, secs. 2 and 3.
- Provided always that this repeal shall not affect or extend to carobs of crop previous to 1926 crop or to silk cocoons, wound silk or manufactured silk, if manufactured otherwise than by handlooms; produced in the year 1926 or manufactured from cocoons of 1926 crop or previously thereto.

FIRST SCHEDULE (S. 2.)

TABLE OF SPECIFIC DUTIES.

Arms, ammunition and explosives, namely :—

Cartridges, shot gun	4s. the hundred.
" empty	1s. the hundred.
Guns, single-barrelled	£3 each.
" double-barrelled	£5 each
" automatic and repeating	£6 each.
Gunpowder, sporting	4s. the oke.
Shot	4cp. the oke.
Beans, roasted or otherwise	30 paras the oke.

Beer, ale, porter and all other malt liquors :—

In bottle	3s. the dozen reputed quart bottles and so in proportion.
In wood	7cp. the gallon.
Bricks and tiles	£2 the 1,000.
Cement	4½cp. the cwt.
Coffee, raw	4½cp. the oke.
" roasted or ground	6cp. the oke.
Flour	1s. the cwt.

Matches :—

For every gross of boxes of matches, not exceeding 10,000 matches	4s.
For every gross of boxes of matches, exceeding 10,000 matches	4s. for 10,000 matches and so in proportion.
Peas, roasted or otherwise	30 paras the oke.
Petrol and benzine	5cp. for every 4 gallons or part thereof.
Petroleum and paraffin	4½cp. for every 4 gal- lons or part thereof.
Playing cards	12s. the dozen packs
Salt, refined, for table use	2cp. the oke.
" used in packing	1cp. the oke.
" rock	1cp. the oke.
Soap, other than perfumed and toilet	2cp. the oke
Spirits of all sorts, spirituous compounds, liqueurs, and cordials	12s. the gallon.
Spirits imported into Cyprus mixed with any ingredient, and although thereby coming under some other designation, shall never- theless be deemed to be spirits, and be subject to duty as such.	
Sugar	2cp. the oke.
Tobacco, unmanufactured	2s. the oke.
Tumbeki	16s. the oke.
Tobacco, manufactured	11s. 3cp. the oke.
" " cigars	5s. the hundred.
" " cigarettes	18s. the oke.
" " snuff	10s. the oke.
Wheat	6cp. the cwt.

Wines in bottle :—

Sparkling	8s. the gallon.
All other wines	6s. „
Wines in wood	3s. „

SECOND SCHEDULE (S. 2.)

TABLE OF AD VALOREM DUTIES.

	For every £100 value
Arms, ammunition and explosives :—	
Pistols	£25.
Side arms, gun stocks and gun locks	£25.
Percussion caps and fireworks	£20.
Motor cars and motor cycles and parts	£30.
Perfumery and perfumed spirits, cosmetics, hair oil, hair dyes and wash, pearl white and red, pomades and toilet powders	£30.
Silk (inclusive of artificial silk) goods	£30
Timber and wood including firewood	£20.
Articles of food and drink not otherwise charged with duty nor exempted from duty and not prohibited to be imported	£10.
Goods, wares and merchandise not otherwise charged with duty nor exempted from duty and not prohibited to be imported	£15

THIRD SCHEDULE (S. 2.)

TABLE OF EXEMPTIONS.

1. All goods imported for the Government of Cyprus to be used in the public service and duly certified as so imported by the Colonial Secretary.

2. All Military Stores imported by His Majesty's War Department and duly certified as such by the Officer to whom they are consigned.

3. All articles of Military equipment imported by and for the use of any Officer of His Majesty's land forces.

4. Goods and Stores of every description supplied under contract with His Majesty's War Department for the public use of His Majesty's land forces, duly certified as such by the principal Commissariat Officer, such certificate to be countersigned by the Colonial Secretary.

5. Uniforms of Public Officers and professional robes of Legal or Judicial Officers in the employment of His Majesty's Government, provided that such uniforms or robes are introduced for the personal use only of such officers, and have been duly authorised.

6. Professional robes of Advocates entitled to practise in Cyprus.

7. Authorised uniforms of Foreign Consuls and Consular Officers and national flags imported for their use.

Authorised uniforms of any Foreign Government to be worn by persons entitled to wear them.

Government medals and decorations to be worn by persons resident in Cyprus.

8. Fire-arms for the personal use of Officers of His Majesty's Naval and Military Forces serving in Cyprus.

9. Paving stones imported by Municipal Councils in the Island to be used for the paving of streets within the Municipal limits, and duly certified as so imported by the President and Cashier of any Municipal Council.

10. Street lamps and their fittings imported by the Municipal Councils in the Island to be used in the lighting of Streets within the Municipal limits, and duly certified as so imported by the President and the Cashier of any Municipal Council.

11. Casks and vats, and staves and hoops for use in constructing casks and vats.

12. Microscopes and all microscopical and other apparatus or appliances for purposes of scientific investigation and research.

13. Gymnastic apparatus, mathematical and generally all other instruments used in schools for educational purposes, which are imported for the use of schools.

14. Animals and livestock, atlases and maps, anchors and chains (ships'), bark, boats, charcoal, church furniture, and articles intended to be used in the building and fitting up of churches and mosques, and vestments and other articles necessarily used for religious services and certified to be so intended or used, as the case may be, by the proper ecclesiastical authority, coals, empty casks, fresh fish, gold bullion and specie, ice, lime, medicines and medical appliances, pitch and tar, printed books, sawdust, silk-worms' eggs, sponges taken by licensed boats, stationery, printing paper, whether white or coloured, printing ink, printers' type, and printing materials, sulphur, barley, oats, vetches, bran, chopped straw, cotton seed, fodder for cattle and all mechanical appliances for use in manufacture and examination of wine; sulphur syringes, tombstones and memorial tablets, and tools and implements used in agriculture and handiercrafts.

15. Machinery and parts of Machinery and their fittings, connections and gearing.

This Law was published in the Cyprus Gazette No. 1754 of the 19th February, 1926 and Law 32 of 1926 was published in the Cyprus Gazette No. 1795 of the 30th August, 1926.

5 OF 1926.

A.D. 1926.

TO PROVIDE FOR THE ABOLITION OF THE TAKING OF TITHES.

5 of 1926.

MALCOLM STEVENSON.]

[February 18, 1926.

BE it enacted:—

Short title.

1. This Law may be cited as the Tithe Abolition Law, 1926.

Taking of tithes to be abolished.

2. From and after the date of the passing of this Law the taking of tithes on the threshing floors in respect of Wheat, Barley, Oats, Vetches, Rye, Favetta and Vikos shall be abolished.

Repeal.

3. The laws mentioned in the Schedule to this Law are hereby repealed to the extent specified in the second column of that Schedule.