

No. 18 OF 1932.

*Amended by
Law 13/34
4/8/34*

TO PROVIDE FOR THE PAYMENT OF AN IMMOVABLE
PROPERTY TAX AND TO ABOLISH VERGHI KIMAT.

A.D. 1932.

18 of 1932.

RONALD STORRS.]

[10th March, 1932.

BE it enacted:—

1. This Law may be cited as the Immovable Property Tax Law, 1932. Short title.

2. In this Law, unless the context otherwise requires:— Interpre-
tation.

“The Colony” means the Colony of Cyprus.

“Immovable property” means and includes lands, trees, vines, water, water rights, buildings and other constructions of all descriptions and of any category and any share or interest therein whether the ownership thereof is by law or custom required or not required to be registered in the books of the Land Registry.

“Land Registry” means the office of the Land Registration and Survey Department.

3. Save as is hereinafter provided, on all immovable property within the Colony there shall be raised, levied, collected and paid annually to His Majesty for the use of the Colony a tax to be called the Immovable Property Tax. Immovable
property
tax.

4. Immovable Property Tax shall be assessed upon the value of immovable property as registered or recorded in the books of the Land Registry owned by any one person within the limits of any town or village or quarter of any town or village: Assessment
of tax.

Provided that if the value of any immovable property is not so registered or recorded such tax, until such time as such property shall be valued and the value thereof be so registered or recorded, shall be assessed upon the value of such property as determined by the Director of Land Registration and Surveys.

5. Immovable Property Tax shall be at the rate of two per thousand of the capital value of immovable property as assessed in accordance with the provisions of the preceding section: Rate of tax.

5. The rate of tax shall be two per thousand of the capital value of immovable property as assessed in accordance with the provisions of the preceding section. (13/34)

Provided that where, in calculating the amount of the Immovable Property Tax payable in respect of immovable property owned by any one person within the limits of any town or village or quarter of any town or village there shall be payable a fraction of one piastre, there shall be assessed, collected and paid a sum of one piastre.

New sec. 5A added (Law 48/34)
 Payment and recovery of tax.

6. Immovable Property Tax shall be payable by the owner of the property on the thirteenth day of March of every year and shall be paid, collected and recovered in the same manner as taxes due to the Government are paid, collected and recovered:

Provided that if for any reason Immovable Property Tax in respect of any property cannot be recovered from the owner thereof, it shall be recoverable from the occupier in the like manner and when so recovered the amount thereof may be deducted by the occupier from the instalment of rent falling due next after such recovery.

7. No Immovable Property Tax shall be levied, paid or collected in respect of the following (that is to say):—

(a) Places or buildings belonging to any religious community consecrated and used exclusively for public worship.

(b) Cemeteries or burial grounds.

(c) Land registered or recorded as common pasture grounds in the books of the Land Registry.

(d) Land or open spaces recorded or assigned *ab antiquo* for the common use of a community.

(e) Immovable property belonging to His Majesty or to the Government of the Colony.

(f) Any immovable property held and registered in the books of the Land Registry in trust for elementary schools of any religious community under the Elementary Education Laws, 1929 and 1931, and for secondary schools under the Secondary Education (Greek-Christian) Laws, 1923 and 1929, and the Secondary Education (Moslem) Laws, 1920 to 1929, or any amendment thereof.

8. Whenever in any Order of His Majesty in Council, Law, Order in Council, Proclamation, Regulation or other enactment in force in the Colony, or in any book or document whatsoever in use in any Department of the Government of the Colony the words "Verghi Kimat" or "Verghi" occur to denote what was hitherto known as the Verghi Kimat property tax under that description the words "Immovable Property Tax" shall be read in place and stead thereof.

Exemption from taxation.

Immovable property tax to be read for verghi kimat.

9. Section 27 of the Immovable Property Registration and Valuation Law, 1907, is hereby repealed: Repeal and saving.

Provided that any sum which may have accumulated under the provisions of the section hereby repealed and which remains unexpended at the date of commencement of this Law, shall be applied by the Governor, subject to the approval of the Secretary of State, to some purpose of general and public utility in the Colony.

This Law was published in the Cyprus Gazette No. 2203 of the 11th March, 1932.

No. 19 OF 1932.

TO MAKE FURTHER PROVISION FOR THE TWELVE MONTHS ENDED ON THE THIRTY-FIRST DAY OF DECEMBER, 1931. A.D. 1932.
19 of 1932.

RONALD STORRS.]

[15th March, 1932.

WHEREAS it is necessary to make additional provision for the service for the twelve months ended on the thirty-first day of December, 1931.

BE it enacted:—

1. This Law may be cited as the Supplementary Appropriation Law, 1932. Short title.

2. There shall be issued and applied to the service of the twelve months ended the thirty-first day of December, 1931, an additional sum not exceeding the sum of thirteen thousand seven hundred and sixty-three pounds for defraying the charges of the Government of Cyprus for such period. The said amount shall be appropriated as follows:— Appropriation of £13,763 for twelve months ended 31st December, 1931.

Head 1.—Charges on account of the Public Debt	£ 70
„ 6.—Printing Office	57
„ 30.—Miscellaneous	13,636
Total	13,763

3. It shall be lawful for the Governor to cause to be issued and paid for the purposes aforesaid any sum not exceeding in the whole the sums in that behalf hereinbefore specified. The Governor may authorize payment of the same.

This Law was published in the Cyprus Gazette No. 2204 of the 18th March, 1932.