

No. 40 OF 1932.  $\frac{39}{33}$   $\frac{9}{36}$   $\frac{7}{35}$   $\frac{29}{35}$   $\frac{15}{36}$ .

A.D. 1932.  
40 of 1932.

A LAW TO AMEND AND CONSOLIDATE THE LAW WITH REGARD TO THE CULTIVATION, MANUFACTURE AND SALE OF TOBACCO.

H. HENNIKER-HEATON,]

[28th June, 1932.

*Officer Administering the Government.*

BE it enacted:—

1. This Law may be cited as the Tobacco Law, 1932.

2. In this Law unless the context otherwise requires the following words have the meaning respectively assigned to them (that is to say):—

“Cigarettes” include all articles made of cut, pressed, crushed or rubbed tobacco rolled or enveloped in paper, leaf or other covering intended to be smoked in such covering.

“Collector of Customs” means the Principal Customs and Excise Officer in a district.

“Comptroller” means the Comptroller of Customs and Excise.

“Dealer” means any person not being a manufacturer who purchases tobacco grown in Cyprus for the purpose of trade.

“Grower” means any person who plants or causes land to be planted with tobacco.

“Manufacture” means the conversion of tobacco into manufactured tobacco.

“Manufacturer” means any person who owns or controls any factory wherein tobacco is manufactured.

“Manufactured tobacco” means cut tobacco, cut tumbeki, cigarettes, cigars, snuff and chewing tobacco and includes any tobacco which has been subjected to any process which renders it fit for human consumption.

“Ship” means any steamer, vessel, lighter or boat and any other description of craft used in navigation.

“Tobacco” means tobacco seedlings, plants, leaves and their stems and fibres and includes any form of tobacco other than manufactured tobacco.

“Tobacco warehouse” means a warehouse appointed by the Governor under section 64.

“Tumbeki” means the Persian Tobacco commonly known by that name.

Short title.  
Interpre-  
tation.

*Amended by*  
39/33  
9/34  
7/35  
29/35  
15/36  
22/40  
31/40  
9/42  
18/42  
32/42

## CULTIVATION OF TOBACCO.

3.—(1) No person shall plant or cultivate tobacco on any land of any category without a licence previously obtained from the Director of Agriculture issued under the provisions of this Law. No cultivation without licence.

(2) No person shall plant or cultivate tobacco except on a plot of land of not less than two donums in area the whole of which is planted with tobacco.

(3) Any person acting in contravention of sub-section (1) or (2) of this section shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding twenty pounds and any tobacco planted or cultivated in contravention of this section shall be uprooted and destroyed:

Provided that the provisions of this sub-section shall not apply to tobacco which although planted or cultivated in accordance with the provisions of this Law is subsequently partially lost, damaged, destroyed or abandoned and the grower has notified the Collector of Customs as in section 11.

4.—(1) Every person desiring to plant or cultivate tobacco shall apply on or before the first day of September in any year to the Director of Agriculture for a licence to cultivate. Licence to cultivate.

(2) Such application shall contain the name, occupation and place of residence of the applicant and also full particulars of the locality, boundaries and extent of each plot in which the applicant desires to plant or cultivate tobacco.

(3) On receipt of such application the Director of Agriculture, if satisfied that the land on which it is proposed to plant or cultivate tobacco is suitable, shall issue a licence to cultivate in such form as he may think fit.

(4) No fee or charge shall be taken or made for the issue of a licence to cultivate.

5.—(1) No grower shall begin to gather any leaves of any tobacco crop unless he shall have given at least three days' notice in writing to an Excise Officer of his intention so to do. Gathering of tobacco.

(2) Any person acting in contravention of this section shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding fifty pounds and any tobacco gathered in contravention of this section shall be destroyed.

Removal of tobacco from the place of cultivation.

6.—(1) No tobacco shall be removed from the place of cultivation to any other place except between the hours of sunrise and sunset :

Provided that the Collector of Customs may by permit under his hand allow the removal of tobacco at any other time.

(2) Upon the removal of tobacco from the place of cultivation the grower shall notify such removal to an Excise Officer and shall give to such officer full particulars as to the place to which such tobacco has been removed.

Tobacco to be weighed and registered.

7.—(1) All tobacco removed from the place of cultivation shall be weighed and registered as in sub-sections (2) and (3) hereof provided.

(2) The grower of any tobacco removed from the place of cultivation shall, at any time, not being less than twenty days after the day of the removal of such tobacco, produce at the place to which such tobacco has been removed, to an Excise Officer when so requested by such officer, the whole quantity of tobacco removed and such officer shall proceed to weigh such tobacco.

(3) Upon weighing the tobacco the Excise Officer shall register the same in a register to be kept by him for this purpose and shall issue to the grower a certificate of registration (hereinafter referred to as the certificate of registration) in such form as the Comptroller may from time to time prescribe :

Provided that when the total quantity of such tobacco is less than five okes it shall not be registered but shall be destroyed in the presence of an Excise Officer.

(4) Any person who fails to produce the whole of the tobacco removed as provided in sub-section (2) hereof, shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding fifty pounds and in addition thereto he shall, for any quantity of tobacco which he has failed to produce for weighing and registration, forfeit as a penalty a sum equal to double the amount of the consumption duty which would be chargeable in due course on such quantity of tobacco had it been manufactured.

Grading and baling of tobacco.

8. At any time before the thirty-first day of March next following the year in which any tobacco has been cultivated such tobacco shall, when dry, be graded and baled by the grower in such manner as the Director of Agriculture may from time to time prescribe by regulations to be published in the *Cyprus Gazette* :

Provided that in the case of fumigated tobacco the time may be extended to the thirtieth day of June next following the year in which it has been cultivated.

9. A grower may, after he has received the certificate of registration, sell or export any tobacco in respect of which such certificate has been issued :

Sale or export of tobacco by grower.

Provided that in the event of such tobacco being sold before it has been removed to a Custom House or tobacco warehouse as in section 10 provided such tobacco shall, before sale, be weighed in the presence of an Excise Officer who thereupon shall :—

(a) cancel or amend the certificate of registration so as to show the exact quantity of tobacco remaining in the possession of the grower ; and

(b) register in the name of the purchaser the tobacco purchased by him.

10.—(1) Any tobacco in the possession of any grower :—

(a) at the date of the commencement of this Law ;

(b) on the thirty-first day of March next following the year in which it has been cultivated,

Bonding of tobacco by grower.

shall, within twenty-one days from such dates respectively, be transported at the expense of the grower to any of the Custom Houses at Famagusta, Larnaca, Limassol, Paphos or Kyrenia at the option of the grower :

Provided that the grower may with the permission of the Comptroller transport his tobacco for storing in any tobacco warehouse.

(2) All bales of tobacco transported to any of the Custom Houses as in sub-section (1) hereof provided shall bear the mark of the grower and shall be stored therein in bond free of any charge.

(3) Any tobacco the property of a grower remaining in a Custom House or any tobacco warehouse for a period of more than five years shall be destroyed by the Collector of Customs at the expense of the grower :

Provided that the Collector of Customs shall give to the grower three months' previous notice in writing of his intention to destroy such tobacco.

11. If any tobacco planted or cultivated by a grower is wholly or partially lost, damaged or destroyed from any cause before the same has been weighed and registered under the provisions of section 7 or if the grower for any reason wishes to abandon the cultivation thereof, he shall in every such case forthwith notify the Collector of Customs in writing of such loss, damage, destruction or abandonment

Tobacco destroyed, etc., before registration.

and the Collector of Customs shall thereupon, if satisfied as to the genuineness of such loss, damage, destruction or abandonment, cancel the licence to cultivate or endorse thereon the particulars of such loss, damage, destruction or abandonment.

Tobacco  
destroyed,  
etc., after  
registration.

12. If any tobacco after it has been registered under the provisions of section 7 is, whilst in the possession of the grower, wholly or partially lost, damaged or destroyed, the grower shall forthwith notify the Collector of Customs in writing of such loss, damage or destruction and the Collector of Customs shall thereupon, if satisfied as to the genuineness of such loss, damage or destruction cancel the certificate of registration or endorse thereon the particulars of such loss, damage or destruction.

Offences  
under  
section 11  
or 12.

13.—(1) Any grower who fails to notify the Collector of Customs as in section 11 or 12 provided shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding ten pounds.

(2) Any grower who gives any false information in any notification which he is required to send to the Collector of Customs as in section 11 or 12 provided shall be guilty of an offence and shall on summary conviction be liable to imprisonment not exceeding six months or to a fine not exceeding fifty pounds or to both such imprisonment and fine and in addition thereto he shall for any quantity of tobacco in respect of which he has given false information, forfeit as a penalty a sum equal to the amount of the consumption duty which would be chargeable in due course on such quantity of tobacco had it been manufactured.

All tobacco  
plants to be  
destroyed.

14. Any person to whom a licence to cultivate has been issued shall cause all tobacco plants planted or cultivated in any land in respect of which such licence has been issued, to be uprooted and destroyed before the first day of November in each year.

## DEALERS AND MANUFACTURERS.

### DEALERS.

Dealers.

15.—(1) No person shall purchase tobacco grown in Cyprus for the purposes of trade unless he has first obtained a dealer's licence from the Collector of Customs.

(2) A dealer's licence shall expire on the first day of June next following the date of the issue thereof.

(3) No fee or charge shall be taken or made for the issue of a dealer's licence.

(4) Any person acting in contravention of sub-section (1) hereof shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding fifty pounds and in addition thereto any tobacco found in his possession in contravention of the said sub-section shall be forfeited.

16.—(1) Every dealer shall keep such books as the Comptroller may from time to time prescribe in which the dealer shall enter all particulars with respect to any tobacco purchased or sold by him.

Books to be kept by dealers.

(2) The dealer shall whenever so requested by the Comptroller, the Collector of Customs or any Excise Officer, produce for inspection all or any of the books as in sub-section (1) hereof provided.

(3) No person shall obliterate or shall, except with the consent and in the presence of the Collector of Customs or of any Excise Officer, cancel or alter any entry in such books.

17. No dealer shall purchase from a grower at any one time a quantity of tobacco of less than five okes in weight.

Minimum quantity of tobacco to be purchased by dealer.

18. No dealer shall sell at any one time a quantity of tobacco of less than forty okes in weight.

Minimum quantity of tobacco to be sold by dealer.

19.—(1) No dealer shall transport or remove any tobacco from any place to any other place unless he obtains a permit so to do from an Excise Officer.

Transport of tobacco by dealer.

(2) If the tobacco is transported or removed from any place in the district to any other place within the same district the dealer shall forthwith notify in writing the Collector of Customs giving full particulars of such transport or removal and shall present to him the books kept as in section 16 (1) provided for an endorsement therein of such transport or removal.

(3) If the tobacco is transported or removed from one place in one district to a place in another district the dealer shall forthwith notify in writing the Collector of Customs of the district to which such tobacco has been transported or removed and shall present to him the books kept as in section 16 (1) provided for an endorsement therein of such transport or removal.

(4) Any person acting in contravention of any of the provisions of sub-section (1), (2) or (3) hereof shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding fifty pounds and in addition thereto all tobacco so transported or removed shall be forfeited.

Bonding of tobacco by dealer.

20.—(1) Any tobacco in the possession of any dealer :—

(a) at the date of the commencement of this Law ;

(b) on the thirty-first day of March next following the year in which it has been cultivated,

shall, within twenty-one days from such dates respectively, be transported at the expense of the dealer to any of the Custom Houses at Famagusta, Larnaca, Limassol, Paphos or Kyrenia at the option of the dealer :

Provided that the dealer may with the permission of the Comptroller transport his tobacco for storing in any tobacco warehouse.

(2) All bales of tobacco transported to any of the Custom Houses in sub-section (1) hereof provided shall bear the mark of the dealer and shall be stored therein in bond free of any charge.

(3) Any tobacco the property of a dealer remaining in a Custom House or any tobacco warehouse for a period of more than five years shall be destroyed by the Collector of Customs at the expense of the dealer :

Provided that the Collector of Customs shall give to the dealer three months' previous notice in writing of his intention to destroy such tobacco.

Tobacco destroyed, etc., whilst in possession of dealer.

21.—(1) If any tobacco, whilst in the possession of any dealer, is wholly or partially lost, damaged or destroyed such dealer shall forthwith notify the Collector of Customs in writing of such loss, damage or destruction and the Collector of Customs shall thereupon, if satisfied as to the genuineness of such loss, damage or destruction, enter full particulars thereof in the books of the dealer kept as in section 16 (1) provided.

(2) Any dealer who fails to notify the Collector of Customs as in sub-section (1) hereof provided shall be guilty of an offence and shall on summary conviction be liable to imprisonment not exceeding six months or to a fine not exceeding fifty pounds or to both such imprisonment and fine.

(3) Any dealer who gives any false information in any notification which he is required to send to the Collector of Customs as in sub-section (1) hereof provided shall be guilty of an offence and shall on summary conviction be liable to imprisonment not exceeding one year or to a fine not exceeding fifty pounds or to both such imprisonment and fine and in addition thereto he shall, for any quantity of tobacco in respect of which he has given false information forfeit as a penalty a sum equal to the amount of the consumption duty which would be chargeable in due course on such quantity of tobacco had it been manufactured.

22.—(1) Any dealer desiring to destroy any tobacco in his possession shall give notice in writing to an Excise Officer and such tobacco shall be destroyed at the expense of the dealer in the presence and under the supervision of such officer. Destruction of tobacco by dealer.

(2) Any person acting in contravention of sub-section (1) hereof shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding fifty pounds and in addition thereto he shall, for any quantity of tobacco in respect of which he has failed to give notice, forfeit as a penalty a sum equal to the consumption duty which would be in due course chargeable on such quantity of tobacco had it been manufactured.

#### MANUFACTURERS.

23.—(1) No person shall manufacture tobacco unless he has first obtained a licence from the Comptroller in that behalf. Manu-  
facturers.

(2) No fee or charge shall be taken or made for the issue of such licence.

(3) Any person acting in contravention of sub-section (1) hereof shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding fifty pounds and any tobacco or manufactured tobacco found in his possession shall be forfeited.

24.—(1) No person shall manufacture tobacco except in a building duly licensed by the Comptroller in that behalf. Factories.

(2) Any building licensed under the provisions of sub-section (1) hereof is hereinafter referred to as a "factory" and any licence issued in respect thereto is hereinafter referred to as a "factory licence."



(3) Any person acting in contravention of sub-section (1) hereof shall be guilty of an offence and shall on summary conviction be liable to imprisonment not exceeding six months or to a fine not exceeding fifty pounds or to both such imprisonment and fine and any tobacco or manufactured tobacco found in his possession shall be forfeited.

Factory  
licence.

25.—(1) A factory licence shall be in the form set out in the first schedule hereto.

(2) Any person acting in contravention of, or failing to observe or perform, any of the conditions of a factory licence shall be guilty of an offence and shall on summary conviction be liable to imprisonment not exceeding six months or to a fine not exceeding fifty pounds or to both such imprisonment and fine.

(3) The Comptroller may in his discretion revoke the factory licence of any person who has been convicted under sub-section (2) hereof.

Duration of  
factory  
licence.

26. A factory licence shall be valid until revoked by the Comptroller or surrendered by the licensee.

Licensee to  
enter into  
bond.

27. No factory licence shall be issued unless the licensee enters into a bond with such surety as the Comptroller may require, to purchase banderoles as prescribed by section 39 of a value of not less than two thousand pounds during each and every year commencing from the date of issue of the licence or in default to pay to the Comptroller any difference between two thousand pounds and the value of the banderoles purchased during the year.

Books to be  
kept by a  
manu-  
facturer.

28.—(1) Every manufacturer shall keep such books as the Comptroller may from time to time prescribe in which the manufacturer shall enter all particulars with respect to any tobacco which is brought to or taken out of any factory or store of the manufacturer.

(2) The manufacturer shall, whenever so requested by the Comptroller, the Collector of Customs or any Excise Officer, produce for inspection all or any of the books as in sub-section (1) hereof provided.

(3) No person shall obliterate or shall, except with the consent and in the presence of an Excise Officer, cancel or alter any entry in such books.

Maximum  
quantity of  
tobacco in  
factories.

29. No tobacco shall be kept in any factory at any one time in excess of any quantity which is reasonably required for manufacture in such factory for a period of one month.

Such quantity shall be fixed by the Collector of Customs and shall be calculated, wherever possible, on the average quantity of tobacco manufactured in such factory during the period of six months immediately preceding.

**30.** Subject to the provisions of section 29 any tobacco the property of a manufacturer shall be stored in such store as may be approved by the Collector of Customs. Such store shall be secured by two locks and the key of the one lock shall remain in the custody of such Excise Officer as the Collector of Customs may from time to time appoint and such lock shall not be opened except by such Officer.

Storage of tobacco.

**31.—(1)** The Collector of Customs shall from time to time appoint one or more Excise Officers to be stationed in every factory and the manufacturer shall provide suitable accommodation for such officer.

Excise officers to be stationed in factories.

(2) Any Excise Officer appointed under the provisions of sub-section (1) hereof shall have the right to search any person who enters or leaves the factory.

(3) Any person who resists search by, or who obstructs, an Excise Officer acting under the provisions of sub-section (2) hereof shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding fifty pounds.

**32.** The Comptroller, the Collector of Customs or any Excise Officer may without warrant enter any factory, store or premises wherein tobacco is kept or wherein he has reasonable ground to believe that tobacco is kept by a manufacturer and examine, weigh and verify the stock of such manufacturer.

Comptroller, etc., to enter any factory, etc.

**33.—(1)** The manufacturer shall at the request of the Comptroller or any officer of Customs and Excise duly authorized in writing by him in that behalf account to the Comptroller or such officer for any excess or deficiency of tobacco in his possession or under his control at any time as compared with the entries relating thereto in the books of such manufacturer.

Manufacturer to account for tobacco.

(2) Any manufacturer who fails or refuses to account to the Comptroller or any officer of Customs and Excise as in sub-section (1) hereof provided shall be guilty of an offence and shall on summary conviction be liable to imprisonment not exceeding six months or to a fine not exceeding fifty pounds or to both such imprisonment and fine.

Tobacco destroyed, etc., whilst in the possession of manufacturer.

**34.**—(1) If any tobacco, whilst in the possession of any manufacturer, is wholly or partially lost, damaged or destroyed, such manufacturer shall forthwith notify the Collector of Customs in writing of such loss, damage or destruction and the Collector of Customs shall thereupon, if satisfied as to the genuineness of such loss, damage or destruction, enter full particulars thereof in the book of the manufacturer.

(2) Any manufacturer who fails to notify the Collector of Customs as in sub-section (1) hereof provided shall be guilty of an offence and shall on summary conviction be liable to imprisonment not exceeding six months or to a fine not exceeding fifty pounds or to both such imprisonment and fine.

(3) Any manufacturer who gives any false information in any notification which he is required to send to the Collector of Customs as in sub-section (1) hereof provided shall be guilty of an offence and shall on summary conviction be liable to imprisonment not exceeding one year or to a fine not exceeding fifty pounds or to both such imprisonment and fine and in addition thereto he shall for any quantity of tobacco in respect of which he has given false information forfeit as a penalty a sum equal to the amount of the consumption duty which would be chargeable in due course on such quantity of tobacco had it been manufactured.

Destruction of tobacco by manufacturer.

**35.** Any manufacturer desiring to destroy any tobacco in his possession shall give notice in writing to the Collector of Customs, and such tobacco shall be destroyed at the expense of the manufacturer in the presence and under the supervision of the Collector of Customs.

Ingredients to be used in the manufacture of tobacco.

**36.** Save with the permission of the Comptroller no manufacturer shall use in the manufacture of tobacco any ingredient other than pure water.

Sale and consumption of tobacco in factory prohibited.

**37.** No tobacco or manufactured tobacco shall be sold or consumed in any factory.

Consumption duty.

#### CONSUMPTION DUTY.

**38.** There shall be paid in the manner hereinafter provided upon every oke of manufactured tobacco consumption duty at the rate of eleven shillings.

Banderoles.

**39.**—(1) Consumption duty upon manufactured tobacco shall be paid by affixing thereon in the manner in this Law prescribed banderoles to be provided by the Collector of Customs upon the payment of the consumption duty represented thereby.

(2) The banderoles shall be in such form as the Comptroller may from time to time prescribe.

40.—(1) No manufactured tobacco shall be taken out from any factory unless :—

Conditions for withdrawal of manufactured tobacco from a factory.

(a) such tobacco is packed in separate packets each containing a net weight of manufactured tobacco being not less nor more than two drams or five drams or any multiple of five drams.

(b) every packet containing manufactured tobacco not being tobacco made into cigarettes, snuff or chewing tobacco contains cigarette paper in the proportion of thirty-eight cigarette papers to every ten drams of manufactured tobacco. Such cigarette paper shall have the name of the manufacturer printed thereon in such manner as the Comptroller may from time to time prescribe ;

(c) every packet shall bear a banderole affixed thereon in such manner that the packet cannot be opened without breaking the banderole ;

(d) every packet is of a shape, construction and material approved by the Comptroller ;

(e) every packet shall bear on the outside the full name and address of the manufacturer.

(2) Any manufactured tobacco taken out from any factory contrary to the provisions of sub-section (1) hereof shall be forfeited :

Provided that if any such tobacco is taken out in packets which do not conform to the requirements of sub-section (1) (a) hereof and the net weight differs from the weight required by the said sub-section by an amount not exceeding five per centum, every such packet shall be returned to the factory from which it had been taken out and shall thereupon be made to conform to the requirements of the said sub-section at the expense of the manufacturer.

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41. Subject to the provisions of section 43 no manufactured tobacco being less than five okes in weight shall be taken out at any one time from any factory.

Minimum quantity of tobacco to be delivered from a factory.

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42. Whenever for any reason any packet of manufactured tobacco after it has been taken out from a factory is returned thereto with banderole intact for further manipulation in accordance with the proviso in section 40 (2) a refund of fifty per centum of the amount of the consumption duty represented by the banderole upon such packet may by the authority of the Comptroller be made to the manufacturer.

Packets returned to factory.

## EXPORT OF TOBACCO AND MANUFACTURED TOBACCO.

Limitation  
of export of  
tobacco.

**43.**—(1) Save under special permit from the Collector of Customs no tobacco or manufactured tobacco shall be exported from Cyprus except in ships of not less than sixty tons burthen, and in packages weighing not less than ten okes net each :

Provided that tobacco and manufactured tobacco may be exported through the post in any quantity and subject to such conditions as the Comptroller may from time to time prescribe.

(2) Any person who exports or attempts to export tobacco or manufactured tobacco in contravention of the provisions of sub-section (1) hereof or of the conditions of any permit for export issued thereunder shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding fifty pounds and any tobacco or manufactured tobacco so exported or attempted to be exported shall be forfeited.

Security for  
export.

**44.** The Collector of Customs may whenever he deems it necessary require any person wishing to export tobacco or manufactured tobacco to give security equivalent to the amount of consumption duty which would be chargeable on such tobacco had it been manufactured or on such manufactured tobacco, that such tobacco or manufactured tobacco shall be exported to and landed at the declared destination and the exporter shall be bound to furnish the Collector of Customs with a Customs certificate of the due arrival and landing at such destination of the tobacco or manufactured tobacco within such period as to the Collector of Customs may seem reasonable, and if no such certificate is furnished within such period the security given as hereinbefore provided or any part thereof may, at the discretion of the Comptroller, be forfeited.

Manufacture  
of tobacco in  
bond for  
export.

**45.**—(1) The Comptroller may, subject to any conditions as to him may seem fit, give permission to any manufacturer to manufacture tobacco in bond for the purpose of export.

(2) Any tobacco manufactured as in sub-section (1) hereof provided shall be exempt from the payment of consumption duty.

(3) If any tobacco manufactured as in sub-section (1) hereof provided is not exported within three months from the date of the manufacture, the full consumption duty shall be levied and paid thereon.

46. A drawback of Customs import duty at the rate of one shilling and four piastres shall be payable to manufacturers of tobacco for every oke of cigarettes made in Cyprus from imported tobacco, on the exportation of such cigarettes : Drawback on export of cigarettes.

Provided that such drawback shall not be payable except in respect of a consignment of cigarettes exceeding one oke in weight.

#### SALE OF MANUFACTURED TOBACCO AND TUMBEKI.

47.—(1) No person shall sell, offer or expose for sale any manufactured tobacco or tumbeki unless he has first obtained a licence from the Collector of Customs in that behalf. Licence for sale of manufactured tobacco and tumbeki.

(2) Such licence to sell, offer or expose for sale manufactured tobacco or tumbeki shall specify the premises where such tobacco or tumbeki may be sold, offered or exposed for sale and no such tobacco or tumbeki shall be sold, offered or exposed for sale except in the premises specified therein :

Provided that the Collector of Customs may issue a hawker's licence for the sale of manufactured tobacco other than tumbeki in the open air only, and subject to such conditions as to the Collector of Customs may seem fit.

(3) A licence to sell manufactured tobacco or tumbeki shall not be transferable :

Provided that if a licensee shall die during the continuance of the licence the Comptroller may at the request of his heirs or any of them transfer such licence to any one of the heirs and the licence so transferred shall remain in force until the twelfth day of March next following such transfer.

(4) Any person acting in contravention of the provisions of sub-section (1) or (2) hereof shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding fifty pounds and any tobacco or tumbeki in his possession shall be forfeited.

48. Licences for the sale of manufactured tobacco or tumbeki shall be issued on or after the thirteenth day of March in every year and shall expire on the twelfth day of March next following the date of issue. Duration of licences.

49. The fees in the second schedule to this Law shall be paid in respect of licences issued under section 47. Fees for licence.

Licence to  
be exhibited.

**50.**—(1) Every licence for the sale of manufactured tobacco or tumbeki shall be exhibited in a conspicuous place in the premises licensed thereby for such sale.

(2) A hawker's licence issued under the provisions of section 47 shall be carried by the hawker when such hawker sells, offers or exposes for sale any manufactured tobacco.

Packets of  
tobacco to  
bear intact  
banderoles.

**51.**—(1) No person shall sell, have in his possession for sale, offer or expose for sale manufactured tobacco except in packets the banderoles on which are intact.

(2) Any person acting in contravention of the provisions of sub-section (1) hereof shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding twenty-five pounds and any manufactured tobacco in his possession shall be forfeited.

#### MISCELLANEOUS.

Possession  
of tobacco  
by persons  
other than  
licensed  
growers, etc.,  
prohibited.

**52.**—(1) No person shall possess tobacco unless he is a licensed grower, dealer, or manufacturer or is otherwise licensed under the provisions of this Law.

(2) Any person acting in contravention of sub-section (1) hereof shall be guilty of an offence and shall on summary conviction be liable to imprisonment not exceeding six months or to a fine not exceeding fifty pounds or to both such imprisonment and fine and any tobacco in his possession shall be forfeited.

Cultivation  
of tumbeki.

**53.** No person shall plant or cultivate tumbeki, and any person so doing shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding fifty pounds and any tumbeki planted or cultivated shall be uprooted and destroyed.

Conversion  
of papers  
into cigarette  
paper.

**54.** No person shall use any tissue or other paper for smoking tobacco or manufactured tobacco:

Provided that nothing in this section shall be deemed to apply:—

(a) to paper enveloping cigarettes which are taken out from any factory under the provisions of section 40 (1);

(b) to cigarette paper contained in packets of manufactured tobacco which are delivered from any factory under the provisions of section 40 (1) (b);

(c) to paper enveloping imported cigarettes.

Sale, etc., of  
cigarette  
paper pro-  
hibited.

**55.**—(1) Subject to the provisions of section 40 (1) (b) no person shall at any time after three months from the day on which this Law shall come into operation sell, expose or have in his possession any cigarette paper.

(2) Any person acting in contravention of the provisions of sub-section (1) hereof shall be guilty of an offence and shall on summary conviction be liable to imprisonment not exceeding three months or to a fine not exceeding ten pounds or to both such imprisonment and fine, and any cigarette paper found in his possession shall be forfeited.

56.—(1) No person shall keep or have in his possession any instrument, machinery, tool or other appliance ordinarily used in the manufacture of tobacco, in any place or premises except in a factory.

Certain instruments not to be kept except in a factory.

(2) Any person acting in contravention of the provisions of sub-section (1) hereof shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding ten pounds and any instrument, machinery, tool or other appliance kept by him or in his possession shall be forfeited.

57. Any person who is aggrieved by the terms of any licence or permit issued under this Law or by the refusal to grant a licence or permit or by any decision of the Comptroller may appeal to the Governor in Council, whose decision thereon shall be final and conclusive.

Appeals to Governor in Council.

58. Any person acting in contravention of any of the provisions of this Law or any regulations made thereunder shall be guilty of an offence and unless any other penalty is expressly prescribed in respect of such contravention, he shall on summary conviction be liable to a fine not exceeding ten pounds.

Offences.

59. In any proceedings against any person for an offence against this Law it shall not be necessary to negative by evidence any licence, authority or any other matter of exception or defence and the burden of proving any such matter shall lie on the person seeking to avail himself thereof.

Onus of proof.

60. The Comptroller may 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 the recovery of penalties incurred under the provisions 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 authorized in that behalf to accept the penalties so incurred or alleged to have been incurred or any part thereof, without any action or proceedings brought or commenced for the recovery thereof.

Compounding offences.

61. The Governor may direct that such reward as he may think fit may be paid to any person who shall have given information which led to the apprehension of any offender under this Law.

Reward to informer.



Inspection  
and search  
by Com-  
ptroller, etc.

**62.** The Comptroller, the Collector of Customs and any Excise Officer duly authorized by the Collector of Customs in that behalf may without warrant :—

(a) Enter and search the premises and plantations of any grower and examine, inspect or test the weight of any tobacco therein or thereon.

(b) Enter and search the premises of any dealer and examine, inspect or test the weight of any tobacco therein.

(c) Enter and search any land or premises whereon or wherein he has reasonable ground to believe that tobacco or manufactured tobacco is kept in contravention of this Law.

(d) Inspect and search any means of conveyance or person who he has reasonable ground to suspect of possessing or carrying tobacco or manufactured tobacco in contravention of this Law.

Uprooting or  
destruction  
of tobacco or  
tumbeki.

**63.** Whenever in this Law any person is required to uproot or destroy any tobacco or tumbeki and such person refuses, fails or neglects to do so the Collector of Customs may cause such tobacco or tumbeki to be uprooted and destroyed at the expense of such person without prejudice to any other liability incurred by such person for his refusal, failure or neglect to uproot or destroy such tobacco or tumbeki.

Tobacco  
warehouses.

**64.**—(1) The Governor may from time to time appoint warehouses for the warehousing of tobacco or manufactured tobacco.

(2) The proprietor or occupier of every tobacco warehouse shall give such security as the Comptroller may require for the payment of all duties or charges on all tobacco or manufactured tobacco as shall at any time be warehoused therein.

Regulations.

**65.** The Governor in Council may by Order make regulations to be published in the *Cyprus Gazette* with regard to,

(a) the management of tobacco warehouses,

(b) the manner in which imported tumbeki may be sold, offered or exposed for sale,

(c) generally for the better carrying into effect of the provisions of this Law.

Repeal.

**66.** The enactments mentioned in the third schedule to this Law are hereby repealed to the extent specified in the second column of that schedule :

Provided that all licences for the sale of manufactured tobacco or tumbeki (including hawkers' licences) issued or granted under the provisions of any of the enactments hereby repealed shall be deemed to have been issued or granted under this Law and shall remain in operation during the period for which such licences were issued or granted.

67. This Law shall come into operation on a day to be fixed by the Governor by notice in the *Cyprus Gazette*.

Date of coming into operation.

### FIRST SCHEDULE.

#### TOBACCO LAW, 1932.

##### *Factory Licence.*

Licence is hereby granted to of to manufacture tobacco in the tobacco factory situated at subject to the provisions of the Tobacco Law, 1932, and any amendment thereof and to the conditions as herein-after:—

1. The building to be used as a factory, situated as above mentioned, shall have but one door, and it shall not have windows opening into the neighbouring premises, nor low walls, nor wooden partitions, nor subterranean passages, nor any means of communication and exchange of goods with the outside.

2. All windows shall be secured with strong iron wire netting to the satisfaction of the Comptroller.

3. No person other than the tobacco factory proprietor, the manager, the clerk and the workmen of the tobacco factory, not excepting the members of their families and relatives, shall be permitted to remain within the factory.

4. There shall not be had or used within the factory cutting boards, knives, or other tools for the cutting of tobacco and for the manufacture of snuff and chewing tobacco, unless such boards, knives, and tools shall bear the Customs seal and no such boards, knives or tools shall at any time be conveyed or removed from the factory without the permission of the Collector of Customs previously obtained.

5. There shall not be received or brought into the factory tobacco, unless accompanied by a permit in writing of the Collector of Customs.

6. The tobacco received into the factory, manufactured and banderolled, shall be entered in a book to be kept for the purpose according to a specimen form to be furnished by the Comptroller.

7. All tobacco brought into the factory shall be first produced to the Excise Officer stationed in the factory who shall weigh and compare the tobacco with the certificate that accompanied it.

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_  
*Comptroller of Customs and Excise.*

## SECOND SCHEDULE.

### FEEES.

	Per annum.
Licence to sell manufactured tobacco .. .. .	£1 0 0
Licence to sell tumbeki .. .. .	£3 0 0
Hawker's licence .. .. .	£1 10 0

Provided that the fee payable in respect of a licence issued after the thirteenth day of September in any year shall be one-half of the fees herein prescribed.

## THIRD SCHEDULE.

### ENACTMENTS REPEALED

Enactments.	Extent of repeal.
29 Safer, 1292 (including any amendment thereof and any regulations, instructions or directions made or issued thereunder) .. .. .	The whole.
Customs and Excise Regulation Law, 1879.. .. .	Sections 27, 35, 36, 37, 38 and 54.
Customs, Excise and Revenue Law, 1899.. .. .	Section 23 (as amended by section 2 of Law 27 of 1928), 24, 32 and 33 (as amended by clause 3 of the Cyprus (Customs, Excise and Revenue) Order in Council, 1931).
Tobacco Tax (Amendment) Law, 1927 .. .. .	The whole.
Customs, Excise and Revenue Law, 1928.. .. .	Section 4.

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