CYPRUS

PUBLIC REVENUE PROTECTION

CHAPTER 326 OF THE LAWS

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CHAPTER 326.

PUBLIC REVENUE PROTECTION.

ARRANGEMENT OF SECTIONS.

TO PROTECT THE REVENUE OF CYPRUS.

1949
Cap. 300.

[*9th May*, 1923.]

Short title.

1. This Law may be cited as the Public Revenue Protection Law.

Power of Governor in Council.

2. If the Governor in Council shall approve of the introduction into the Legislative Council of a Bill whereby, if such Bill be passed into law, an import or export duty shall be imposed on any article previously exempt from import or export duty, or whereby the import or export duty previously payable on any article shall be increased, the Governor in Council may issue an order to the Comptroller to demand and to levy on such article the duty set forth in such Bill as the duty to be levied on such article, in lieu of the duty payable thereon under the existing law.

Duration of order.

3. (1) Every such order shall come into force on a day to be named therein, which day shall not be more than twelve days before the introduction into the Legislative Council of the Bill in respect of which such order was issued, and shall have the effect and force of law so long as the said order shall remain in force.

(2) Every such order shall expire and cease to be in force—

(*a*) on the rejection by the Legislative Council of the Bill in respect of which such order was issued, or on the withdrawal of such Bill, or on the consideration of such Bill by the Legislative Council being adjourned *sine die*, or on the dissolution or prorogation of the Council; or

(*b*) on the expiration of one month after the date on which the order is expressed to take effect; or

(*c*) on such Bill, with or without modification, coming into operation by the assent of the Governor being given thereto.

Refund of excess duties.

4. So much of any duty as shall have been paid on any article under the provisions of this Law as may be in excess of the duty payable on such article immediately after the expiration of any order made under the provisions of this Law shall be repaid to the person who paid the same.

Duty on warehoused goods.

5. The duty to be paid on articles deposited in a customs or excise warehouse is hereby declared to be the duty chargeable at the date of the actual removal of those articles from the warehouse, and if before that date any sums shall have been paid in respect of duty, the difference (if any) between the sums so paid and the actual duty chargeable shall be paid or repaid, as the case may be.