



SUPPLEMENT No. 3

TO

THE CYPRUS GAZETTE No. 3039 OF 11TH FEBRUARY, 1943.

SUBSIDIARY LEGISLATION.

No. 36.

THE INCOME TAX LAWS, 1941 TO (No. 2) 1942.

amended by 17.2.19

RULES MADE UNDER SECTION 59.

C. C. WOOLLEY,
Governor.

I, the Governor in Council, in exercise of the powers conferred by section 59 of the Income Tax Laws, 1941 to (No. 2) 1942, do hereby make the following rules:—

1. These rules may be cited as the Income Tax (Dates of Payment) Rules, 1943.

2. Save as provided in rule 3 of these rules Income Tax shall be payable by the 1st day of ~~November~~ in the year of assessment.

3. Income Tax payable by a person in receipt of emoluments or pension payable out of the revenue of the Colony shall be paid—

- (a) if such person resides in the Colony, by the deduction from the emoluments or pension payable to such person in respect of each of the months of April, May, June, July, August, September, October, November and December, in the year of assessment, of a sum equal to one-ninth of the total amount of the tax payable by such person in that year in respect of such emoluments or pension;
- (b) if such person does not reside in the Colony, by the deduction of the whole amount of the tax payable by such person in the year of assessment, in respect of such emoluments or pension, from the emoluments or pension payable to such person in respect of the month next following the month in which a notice of the amount of the tax payable by such person in that year has been given by registered post.

4. Income Tax payable in respect of Additional Assessments shall be payable within thirty days after the service of a Notice of Assessment.

5. The Income Tax (Dates of Payment) Rules, 1941, are hereby revoked.

December
a. by 26/11
44/36

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7.8.1941

Made in Council, this 31st day of January, 1943.

N. D. WATSON,

Clerk of the Executive Council,

(M.P. 796/41.)