

No. 353. THE ESTATE DUTY LAWS, 1942 AND 1944.

THE ESTATE DUTY (APPEALS AGAINST ASSESSMENTS) RULES OF COURT, 1945.

These rules, made by the Chief Justice in exercise of the powers vested in him by section 42 of the Estate Duty Laws, 1942 and 1944, (hereinafter referred to as "the Law"), and of every other power him enabling in this behalf, may be cited as the Estate Duty (Appeals against Assessments) Rules of Court, 1945.

PART I.—APPEALS TO A JUDGE IN CHAMBERS.

1. Every notice of appeal shall be as nearly as possible in the form prescribed in Appendix A to these rules and shall be filed with the Chief Registrar together with a copy of the notice to the Commissioner under section 35 (1) of the Law and a copy of the notification of the determination of the Commissioner under section 37 of the Law; and every notice of appeal shall be signed by the appellant or by his advocate, shall state his address for service in Nicosia, and shall specify the grounds upon which the appeal is founded.

2. Copies of the Notice of Appeal together with copies of the documents referred to in rule 1 shall be served by the appellant on the Attorney-General and on the Commissioner within thirty days of the date on which such notice was filed and thereupon the matter shall be deemed to be completely at issue; and thereafter the appellant, or in default thereof, the Attorney-General may apply for a day to be fixed for the hearing of the appeal.

3. The Chief Registrar shall give thirty days notice of the day fixed for the hearing of an appeal to the party at whose instance such day is fixed; and such party shall give twenty one days' notice of such day to the other parties.

4. If the appellant or the Attorney-General as the case may be does not within three months of the filing of the notice of appeal apply for a day to be fixed for the hearing of the appeal, the appeal shall stand dismissed, but may, if the Judge in Chambers so deems fit, be reinstated upon such terms as may seem just.

5. Unless by consent, or unless otherwise ordered, only oral evidence shall be admitted at the hearing.

6. The procedure to be followed on the hearing of any appeal under section 34 of the Law shall as nearly as possible be the same as the procedure followed on the hearing of any civil appeal; and the rules relating to civil proceedings shall apply to any matter arising out of a proceeding under the Law or these rules for which provision is not made therein.

7. The Chief Registrar shall keep a book in which particulars of all notices of appeal filed under rule 1 shall be entered and every such notice shall be given a serial number.

PART II.—APPEALS TO THE SUPREME COURT.

8. Every appeal from the decision of a Judge in Chambers shall be brought by written notice of appeal, and shall be grounded on points of law only. It shall be as nearly as possible in the form prescribed in Appendix B to these rules.

9. Subject to the provisions of rule 8 hereof, the provisions of rule 6 of these rules shall apply to appeals under section 40 of the Law.

10. The fees set forth in Appendix C shall be charged in respect of proceedings under the Law and these rules.

Given under the hand of the Chief Justice at Nicosia, this 5th day of November, 1945.

E. ST. J. JACKSON,  
Chief Justice.

APPENDIX A.  
NOTICE OF APPEAL.

In the Supreme Court.

Before a Judge in Chambers.

In the matter of section 34 of the Estate Duty Laws, 1942 and 1944,  
and

In the matter of the Estate of (a).....  
of (b)..... ;  
and

In the matter of (c).....  
of (d)....., *Appellant*.

To the Attorney-General, *Respondent*.

I (c)....., being aggrieved by the assessment made by the Commissioner of Estate Duty in the matter of the above-mentioned Estate on the ground that (e).....

hereby give you notice that I appeal against the said assessment.

My appeal is against (f).....

The grounds of my appeal and the reasons therefor are as follows :—

A copy of the notice of objection made in this matter pursuant to section 35 (1) of the Law and of the notification of the determination of the Commissioner of Estate Duty under section 37 of the Law are hereto attached (g).

My address for service in Nicosia is (h).....  
Filed the.....

*Chief Registrar.*

*Signature of Appellant or his Advocate.*

(a) Insert the full name of the deceased. (b) Insert the full address of the deceased. (c) Insert the full name of the appellant. (d) Insert the full address of the appellant. (e) Set out the appropriate grounds referred to in section 34 of the Law. (f) State whether the appeal is against the whole of assessment or which part thereof as the case may be. (g) The notice of appeal will not be accepted by the Supreme Court Registry unless these documents are attached. (h) The full postal address for service IN NICOSIA must be stated.

APPENDIX B.

No.....

In the Supreme Court

of Cyprus.

(On appeal from the Judge  
in Chambers).

Between :—

....., *Appellant*,

and

....., *Respondent*.

Take notice that (Name of appellant in the appeal to the Supreme Court) the Appellant (or Respondent, as the case may be) in the proceedings in this matter before the Judge in Chambers, hereby appeals from the judgment (or order, as the case may be) given (or made) in the above matter on the..... day of....., 19....

a copy whereof is attached to this notice, as being erroneous in point of law.

And further take notice that his grounds of appeal and the reasons therefor are :— (a)

The Appellant's address for service is :.....  
Filed this.... day of

....., 19....

*Signature of Appellant or his Advocate.*

*Chief Registrar.*

(a) Each ground and the reasons therefor should be stated separately and fully.

## APPENDIX C.

The following fees shall be paid in stamps to be disposed of as directed in each case :—

1. On filing notice of appeal to the Judge in Chambers (to be affixed to the notice of appeal filed with the Chief Registrar) .. ..	£ s. p.
	1 0 0
2. On filing notice of appeal to the Supreme Court (to be affixed to the notice of appeal filed with the Chief Registrar) .. ..	1 0 0
3. On entering any order of the Judge or the Supreme Court (to be affixed in book in which order is entered) .. ..	- 10 0
4. On swearing and filing affidavits, issuing summons to witnesses, for service of documents, furnishing copies of proceedings .. ..	Same fees as in civil proceedings relating to claims of more than £25 (to be paid in stamps and disposed of as in civil proceedings).

None of the above fees shall be charged in respect of a proceeding taken on behalf of the Commissioner of Estate Duty.

(M.P. 1030/45.)

## No. 354.

## Corrigendum.

For "regulations" in paragraph 2 (line 1) of Notification No. 333 in Supplement No. 3 to the *Gazette* of 8th November, 1945, read "regulation".

## No. 355.

## THE DEFENCE (CONTROL OF SALE PRICES OF SCHEDULED ARTICLES) CONSOLIDATION ORDERS, 1940 TO 1942.

## NOTICE No. 181 UNDER CLAUSE 13.

The Schedule is hereby amended by the deletion therefrom of Parts 30 and 71 (relating to Imported Olive Oil and Imported Salted Fish, respectively).

S. A. PETRIDES,  
*Acting Controller of Supplies,  
Competent Authority.*

## No. 356. THE DEFENCE (HEATERS CONTROL) ORDERS, 1944 AND 1945.

## NOTIFICATION UNDER CLAUSE 3 (1).

In exercise of the powers vested in me under clause 3 (1) of the Defence (Heaters Control) Orders, 1944 and 1945, I hereby declare the 1st January, 1946, to be the date from and after which no person shall erect, use or work within the areas of Dherinia, Paralimni, Ayios Seryios, Akanthou, Sinda, Trikomo, Lefkoniko, Ayios Yeoryios, Prastio, Peristerona, Vatili, Limnia, Ovgoros, Ayios Theodhoros, Koma tou Yialou, Leonarisso, Rizokarpaso and Yialousa any wood burning heater of the following type without a licence from me, that is to say :—

1. Bakers type ovens.

M. TINCHERIDES,  
*Fuel and Charcoal Controller.*