



**SUPPLEMENT No. 3**  
TO  
**THE CYPRUS GAZETTE No. 3707 OF 23RD JULY, 1953.**  
**SUBSIDIARY LEGISLATION.**

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**No. 349.**                    **THE INCOME TAX LAW.**  
CAP. 297 AND LAWS 13 OF 1950, 8 OF 1951, 31 OF 1952 AND 13 OF 1953.

RULES MADE UNDER SECTION 56C.

J. FLETCHER-COOKE,  
*Acting Governor.*

In exercise of the powers vested in me by section 56C of the Income Tax Law, I, the Acting Governor, with the advice of the Executive Council, do hereby make the following rules:—

1. These rules may be cited as the Income Tax (Deduction from Emoluments) (Amendment) Rules, 1953, and shall be read as one with the Income Tax (Deduction from Emoluments) Rules, 1952 (hereinafter referred to as "the principal Rules"), and the principal Rules and these rules may together be cited as the Income Tax (Deduction from Emoluments) Rules, 1952 and 1953.

*Gazette:*  
Suppl. No. 3:  
26.11.1952.

2. The principal Rules are hereby amended by the insertion therein immediately after rule 6 of the following rule:—

"6A.—(1) In cases of casual employment, and in any other class of case in which the Commissioner is of opinion that deduction of tax by reference to the tax tables is impracticable, he may make special arrangements for the collection of the tax in respect of any emoluments and may in particular direct that the following provisions of this rule shall apply.

(2) As early in the year as may be the Commissioner shall make an assessment for that year in an amount equal, to the best of his judgment, to the employee's emoluments for that year.

(3) The Commissioner shall serve a notice of assessment on the employee, and the provisions of the Law relating to objections and appeals shall apply accordingly.

(4) The Commissioner shall transmit to the Comptroller particulars of the tax payable under the assessment.

(5) The tax payable under the assessment shall be paid to the Comptroller in not more than four equal instalments during the period beginning twenty-one days after the service of the notice of assessment and ending on the following 31st December, and the Commissioner shall prescribe the dates on which each instalment shall be payable.

(6) If the employee proves that his emoluments for the period from the beginning of the year to the following 31st March amounted to less than one-quarter of the amount of the assessment and that the first instalment of the tax paid by him exceeds the tax which would have been so payable if the assessment had been made in an amount equal to four times those emoluments, the Commissioner may direct that the instalment next payable shall be reduced by the amount of the excess.

(7) The provisions of paragraph (6) of this rule shall apply with the necessary modifications where the employee proves that his emoluments for the period from the beginning of the year to the following 30th June or 30th September amounted to less than one-half or three-quarters respectively of the amount of the assessment.

(8) Subject to the provisions of section 42 of the Law, the Commissioner shall, after the end of the year, ascertain the amount of the employee's emoluments for the year, and—

- (a) if the said amount is less than the amount assessed, the assessment shall be reduced accordingly and any tax overpaid shall be repaid;
- (b) if the said amount is greater than the amount assessed, an additional assessment shall be made, and the provisions of paragraphs (3) and (4) of this rule shall apply in the case of any such additional assessment."

Made this 20th day of July, 1953.

(M.P. 1889/51.) A. S. ALDRIDGE,  
Clerk of the Executive Council.

**No. 350.**

THE MISSIONARY EDUCATIONAL AND MEDICAL (ALIEN REGULATION) LAW.

CAP. 124.

PERMIT UNDER SECTION 8.

J. FLETCHER-COOKE,  
*Acting Governor.*

Whereas in pursuance of the provisions of the Missionary Educational and Medical (Alien Regulation) Law (Cap. 124) the person whose name appears in the Schedule hereto has applied for a permit under the provisions of the said Law;

And whereas the said person has given an undertaking in writing to pay all due obedience and respect to the Government of Cyprus, and while carefully abstaining from participation in political affairs, that he desires and purposes *ex animo* to work in friendly co-operation with the said Government in all matters in which his influence might properly be exerted; and, in particular, he has undertaken that if engaged in educational work, his influence will be exerted to promote loyalty to the Government of Cyprus in the minds of his pupils, and to make them good citizens of the British Empire:

Now, therefore, in exercise of the powers vested in me by section 8 of the Missionary Educational and Medical (Alien Regulation) Law (Cap. 124), I, the Acting Governor, with the advice of the Executive Council, do hereby grant to the person whose name appears in the first column of the Schedule hereto a permit to commence and carry on the work set down in the second column of the said Schedule.

SCHEDULE.

Name and Address.	Description of work for which a permit is granted.
Mustafa Kemal Bakan of Larnaca . .	Medical Practitioner.

Given this 14th day of July, 1953.

(M.P. 1453/50.) A. S. ALDRIDGE,  
Clerk of the Executive Council.