

No. 6 OF 1931.

A.D. 1931. A LAW TO AMEND THE LAW WITH REGARD TO STAMP DUTIES.

6 of 1931.

RONALD STORRS.]

[May 11, 1931.

BE it enacted :—

Short title.

1. This Law may be cited as the Stamp Law, 1931, and shall be read as one with the Stamp Law, 1923, (hereinafter referred to as the principal Law), and the Stamp (Amendment) Law, 1926, and the Stamp (Amendment) Law, 1927, and the principal Law and the said Laws and this Law may together be cited as the Stamp Laws, 1923 to 1931.

Amendment
of principal
Law.

2. The principal Law is hereby amended as follows :—

(a) The following section shall be inserted as section 13A :—

“ 13A. The duty upon any cheque drawn in Cyprus upon any banker in Cyprus shall be denoted by means of an impressed stamp.”

(b) The following section shall be substituted for section 18 :—

“ 18. Except where express provision to the contrary is made by this or any other Law, any unstamped or insufficiently stamped document may be stamped after its execution on payment as hereafter provided ; such stamping shall be done before a Judge or Registrar of a Court or a Commissioner,

(a) On payment within two months after its first execution, of the unpaid stamp duty ;

(b) On payment within six months after its first execution—

(i) if the unpaid stamp duty does not exceed five shillings, of the unpaid stamp duty and a penalty of five shillings ;

(ii) if the unpaid stamp duty exceeds five shillings but does not exceed ten pounds, of the unpaid stamp duty and a penalty equal to the amount of the unpaid stamp duty ;

(iii) if the unpaid stamp duty exceeds ten pounds, of the unpaid stamp duty together with a penalty of ten pounds and a further penalty of one shilling for every pound or part of a pound of the unpaid stamp duty exceeding ten pounds ;

(c) On payment, at any time after six months after its first execution, of the unpaid stamp duty and double the respective penalties aforesaid :

Provided that in the computation of penalties imposed by this section, all instruments executed before the date of the commencement of this Law shall be deemed to have been executed on the date of the commencement of this Law :

Provided also that an unstamped or insufficiently stamped instrument which has been first executed out of Cyprus shall be deemed to have been first executed on the date of its receipt in Cyprus."

(c) The following section shall be substituted for section 20, (as set out in section 2 of the Stamp (Amendment) Law, 1927) :—

"20.—(1) Upon the production of any instrument chargeable with any duty as evidence in any action, suit or other proceeding in any Court of civil jurisdiction, it shall be the duty of the Registrar, or other officer, if necessary, to call the attention of the Judge to the fact that such instrument is unstamped or insufficiently stamped under this Law, and if the instrument is one which may legally be stamped after the execution thereof, it may, on payment before the Registrar, or other officer, of the unpaid duty, and the penalty payable under the provisions of section 18 of this Law on stamping the same, and of a further penalty of one pound, be received in evidence, saving all just exceptions on other grounds.

(2) In case an unstamped or insufficiently stamped document shall have been received in evidence in any action or proceeding in any Court without payment of the amount of the unpaid stamp duty and a penalty as prescribed in the preceding sub-section, the Court or Judge before whom such document was received in evidence shall have power at any time to cause a notice in writing to be served on the person who produced such document or on whose behalf such document was produced calling upon such person to pay within the period of time specified in such notice the unpaid stamp duty and penalty ; and on failure to make such payment within the period of time specified in such notice, the person on whom such notice was served shall be guilty of an offence and shall be liable on conviction to the payment of double the amount so unpaid.

(3) The decision of the Judge as to the necessity or sufficiency of a stamp upon any document, or as to the amount payable as stamp duty thereupon, shall be final.

(4) Save as aforesaid, no instrument chargeable with any duty shall, except in criminal proceedings, be given in evidence, or be available for any purpose whatever, unless it is duly stamped."

*This Law was published in the Cyprus Gazette No. 2134
of the 15th May, 1931.*

No. 7 OF 1931.

A.D. 1931.
7 of 1931.

A LAW TO PROVIDE FOR COMPULSORY ELEMENTARY
EDUCATION IN CERTAIN CASES.

RONALD STORRS.]

[May 11, 1931.

Short title.

1. This Law may be cited as the Compulsory Education Law, 1931.

Interpre-
tation.

2. In this Law, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them (that is to say):—

“Board of Education” means a board of education established under the provisions of the Elementary Education Law, 1929, or any amendment thereof.

“Child” means any person between such ages (not being less than four or more than twelve) as may be fixed by the Governor by regulations.

“Dwelling house” means any house, room, structure, yard or place situated within any compulsory school attendance area and owned, occupied or used by any parent.

“Parent” means the father or other person having control of, or in his employment, any child.

“Regulations” means the regulations made under section 9 of this Law.

“School” means any school which is in operation under the provisions of the Elementary Education Law, 1929, or any amendment thereof.