

No. 30 OF 1936.

A LAW TO AMEND THE CYPRUS PUBLIC LIBRARY LAW, 1936.

W. D. BATTERSHILL,] [5th September, 1936.
Officer Administering the Government.

BE it enacted :—

1. This Law may be cited as the Cyprus Public Library (Amendment) Law, 1936, and shall be read as one with the Cyprus Public Library Law, 1936, (hereinafter called "the Principal Law"), and the Principal Law and this Law may together be cited as the Cyprus Public Library Laws, 1936. Short title.
20 of 1936.

2. The Principal Law is hereby amended as follows:— Amendment of the Principal Law.
(a) Section 14 shall be repealed.
(b) Sections 15 to 27, both inclusive, shall be re-numbered 14 to 26, respectively.

This Law came into operation on 11th September, 1936.

No. 31 OF 1936.

A LAW TO AMEND AND CONSOLIDATE THE LAW RELATING TO CUSTOMS.

W. D. BATTERSHILL,] [12th September, 1936.
Officer Administering the Government.

BE it enacted :—

PART I.
INTRODUCTORY.

1. This Law may be cited as the Customs Law, 1936. Short title.

2. In this Law, unless the context otherwise requires,— Inter-pretation.
" aircraft " means an aeroplane, seaplane and a flying boat and includes any other aircraft heavier than air and having a means of propulsion ;

" British Empire " means the United Kingdom, the Dominions, India, ^{Burma} the territories administered by His Majesty's Governments in the Dominions under Mandate or otherwise, the British Colonies, the British Protectorates and protected States, and the Mandated Territories of Tanganyika, the Cameroons under British Mandate and Togoland under British Mandate. Amended by law 34 of 1938

Amending Laws:
32/1937
21/1938
34/1938
10/1940
27/1940
30/1940
12/1941
22/1941
17/1942
33/1942
9/1945
24/1946

“Collector” means the principal Customs officer in the District ;

“Comptroller” means the Comptroller of Customs and Inland Revenue ;

“Customs officer” means any officer of the Customs and includes all persons employed in the service of the Customs other than labourers ;

“Customs warehouse” means any place provided by the Government and appointed by the Governor for the storing of goods subject to the control of the Customs ;

“goods” means all kinds of movable property and includes animals ;

“means of conveyance” means any animal, ship, vessel, aircraft, motor vehicle or any other kind of vehicle whatsoever used for the purpose of transporting goods ;

“motor vehicle” means a motor car, motor lorry, motor caravan or motor bicycle with or without a side car or trailer attachment together with any equipment for sleeping and camping accommodation ;

“owner”, in respect of goods or means of conveyance, includes any person (other than a Customs officer acting in his official capacity) being or holding himself out to be the owner, importer, exporter, consignee, agent or person possessed of, or beneficially interested in, or having control of, or power of disposition over, the goods or means of conveyance ;

“package” includes every means by which goods for carriage may be cased, covered, enclosed, contained or packed ;

“parts beyond the seas” means any country outside the Colony ;

“port” means any place appointed to be a port by the Governor in Council under the provisions of section 4 (a) ;

“private warehouse” means any place provided by any person and approved by the Governor for the storing of goods subject to the control of the Customs ;

“ship” includes every description of vessel used in navigation ;

“shipping place” means any place, other than a port, appointed or approved to be a shipping place by the Governor in Council under the provisions of section 4 (b) ;

“smuggling” means any importation, exportation, carriage coastwise, or attempted importation, exportation or carriage coastwise of goods with intent to defraud the Revenue of the Colony or to evade any prohibition of, restriction on, or regulation as to the importation,

exportation or carriage coastwise of any goods ; and "smuggle" and "smuggled goods" shall have corresponding meanings ;

"the Customs" means the Department of Customs and Inland Revenue.

PART II. ADMINISTRATION.

3. The Comptroller may, with the consent of the Governor, by writing under his hand, delegate to any Customs officer any of his powers under this Law in relation to any particular matter or class of matters or to any District, port or shipping place.

Delegation
by Comptroller.

4.—The Governor may by Order in Council to be published in the *Gazette*—

Power to
appoint
ports and
shipping
places.

(a) appoint any place in the Colony to be a port and fix the limits thereof ;

(b) appoint or approve shipping places and fix their limits.

5.—(1) No goods shall be imported into the Colony except into a port and in accordance with the provisions of this Law.

Importation
and ex-
portation
of goods.

(2) No goods shall be exported from the Colony except from a port or, with the permission of the Collector, from a shipping place, and in accordance with the provisions of this Law.

6.—(1) The Governor may by Order in Council to be published in the *Gazette* appoint—

Power to
appoint
working
days and
non-working
days.

(a) the days and hours on which and during which any Custom House shall be open for the transaction of business, and

(b) the days on which any Custom House shall be closed for business.

(2) Every such Order in Council may contain provision that the Collector may give special permission for overtime work to be carried out on any day.

(3) Save when working overtime is permitted by the Collector, cargo shall only be received, loaded or worked on or discharged from any ship on working days and during working hours.

(4) When working overtime is permitted overtime at such rates as may be prescribed by the Comptroller shall be charged for the services of the Customs officers,

PART III.

BOARDING AND SEARCHING OF SHIPS, AND
REPORTING CARGO.

Power to board and search ships, and to secure goods on ships.

7. Any Customs officer may—

(a) board any ship,

(b) search any ship,

(c) secure any goods on any ship,

arriving at any port in the Colony or within territorial waters.

Incidents of boarding.

8.—(1) The power of a Customs officer to board a ship shall extend to staying on board, and the Collector may station a Customs officer on board any ship.

(2) The master of the ship on board which any Customs officer is staying or is stationed under the provisions of this section shall, if required, provide such officer with suitable sleeping accommodation under the deck.

Penalty : twenty pounds.

Power of search.

9. The power of a Customs officer to search shall extend to every part of a ship, and shall include the power to open any package, box, locker or other place and the examination of all goods.

Power of securing goods.

10. The power of a Customs officer to secure any goods shall extend to the fastening down of hatchways and other openings into the hold and the locking up, sealing, marking or otherwise securing any goods or the removal of any goods to a Customs warehouse.

Fastenings, locks, marks or seals not to be broken.

11. No fastening, lock, mark or seal placed by a Customs officer upon any goods or upon any door, hatchway, opening or other place upon any ship shall be opened, altered, broken or erased, except with the permission of the Collector, during such time as the goods upon which the fastening, lock, mark or seal is placed or which are intended to be secured by the fastening, lock, mark or seal remain subject to the control of the Customs.

Penalty : one hundred pounds.

Facilities for boarding to be given.

12. The master of every ship bringing to for boarding shall by all reasonable means facilitate boarding by the Customs officer.

Penalty : twenty pounds.

13. The bulk cargo of a ship arriving within territorial waters shall not be broken except with the permission of the Collector. Breaking bulk.

Penalty : one hundred pounds.

14.—(1) The master, purser or agent of every ship, whether laden or in ballast, shall— Report of cargo.

(a) within one day after arrival at any port and before bulk is broken make report of the ship and her cargo by delivering to the Collector an inward manifest of goods on board in such form and manner and containing such particulars as the Comptroller may prescribe ;

(b) answer any questions relating to the ship and her cargo, crew, passengers, stores and voyage put to him by the Collector ;

(c) if required by the Collector, produce any documents relating to the ship and her cargo.

(2) If the master, purser or agent—

(a) fails to deliver a manifest ;

(b) delivers a manifest which is false in any material particular ;

(c) without reasonable excuse refuses to answer any question ; or

(d) does not answer truly any question,

he shall be guilty of an offence.

Penalty : one hundred pounds.

15.—(1) The Collector may permit the master or purser or agent of any ship to amend any obvious error in the manifest or to supply any omission which, in the opinion of the Collector, results from accident or inadvertence by furnishing an amended or supplementary manifest or explanatory letter and the Collector may levy thereon such fee as may be prescribed by the Comptroller. Amendment of manifest.

(2) Except as in this section provided no manifest shall be amended.

16. When any ship is lost or wrecked upon the coast the master, purser or agent shall, without any unnecessary delay, make report of the ship and cargo by delivering to the Collector a manifest, so far as it may be possible for him to do so, at the Custom House nearest to the place where the ship was lost or wrecked. Master of wrecked ship to report.

Penalty : fifty pounds.

Goods not
duly mani-
fested or
manifested
but not
found on
board.

17. If after the discharge of the inward cargo of a ship and before her departure from port or while such ship is within territorial waters—

(a) any goods are found on board which have not been duly manifested, or

(b) any goods which have been duly manifested and shipped are not found on board,

the master of the ship or the owner of the goods shall be guilty of an offence.

Penalty : one hundred pounds, and in addition the goods concerned shall be forfeited.

Customs
control of
goods.

18. Goods shall be subject to the control of the Customs as follows, that is to say,—

(a) as to all goods imported—from the time of importation until delivery for home consumption or until exportation to parts beyond the seas whichever shall first happen ;

(b) as to all goods under drawback—from the time of the claim for drawback until exportation to parts beyond the seas ;

(c) as to all goods subject to any export duty—from the time when the same are declared for export until the payment of the duty or the withdrawal of such goods ;

(d) as to all goods for export, the exportation of which is subject to compliance with any condition or restriction under any Law—from the time the goods are declared for export until their exportation to parts beyond the seas or the withdrawal of such goods.

Goods in
ships subject
to Customs
control.

19. All goods on board any ship shall also be subject to the control of the Customs whilst the ship is within the limits of any port or shipping place or within territorial waters.

Examination
of goods by
Customs.

20. The control of the Customs includes the right to examine all goods subject to such control, and all the expenses of any such examination shall be borne by the owner thereof.

Unshipment
and ship-
ment of
goods.

21.—(1) No goods shall be unshipped or landed, and no goods shall be shipped, except in the presence or with the permission of the Collector; nor shall any goods, after

having been unshipped or put into a boat or lighter to be landed or shipped, be transhipped or removed into any other boat or lighter previously to their being landed or shipped, without the permission of the Collector.

Penalty: one hundred pounds, and in addition the goods concerned shall be forfeited.

(2) Goods unshipped and landed by the permission of the Collector other than at a wharf shall be placed, by and at the expense of the master or agent of the ship from which they were unshipped, in a place of security approved by the Collector, and shall, until lawfully removed therefrom, be at the risk of the master or agent of the ship as if they had not been unshipped.

22. Except with the permission of the Collector, no person shall—

(a) remove any goods from any ship, wharf, private warehouse, Customs warehouse or otherwise except in such manner and within such time and by such ways as the Collector shall direct, or

(b) land any goods from any ship for which no manifest has been delivered or from any ship in whose manifest such goods are not included.

Penalty: one hundred pounds, and in addition the goods concerned shall be forfeited.

23. The carriage of goods from the ship, quay or wharf to the proper place of examination and the putting them into scales, weighing, opening, unpacking, repacking, bulking, sorting, marking and numbering, where such operations respectively are necessary or permitted, and the removing them to and placing them in the proper place of deposit until duly delivered, shall be performed by, or at the expense of, the owner thereof.

24. The Collector may, on the landing of any goods or at any subsequent time and place, take samples of such goods for examination or for ascertaining the duties of Customs payable thereon or for any other purpose as he may deem necessary, and the samples so taken shall be disposed of at such time and in such manner as the Comptroller shall direct.

25. The Customs shall not be liable for any loss, damage or destruction of any goods subject to the control of the Customs except by the wilful act of a Customs officer.

Removing or landing goods without permission.

Carriage and depositing of goods to be at the expense of owner.

Power to take samples.

No claim for compensation for loss unless by wilful act.

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by law
34 of 1938

PART IV.

IMPORTATION OF GOODS.

Declaration to be made by importer.

26. The importer of any goods intended to be delivered for home consumption shall, before the clearance of the goods, deliver to the Collector a written and signed declaration of the description of the goods and of their value at the port of discharge in such form and manner as the Comptroller may prescribe.

Importer to produce invoices and other documents.

27. The importer, or his agent, shall, on the demand of the Collector, produce all invoices, policies of insurance, if any, freight accounts, letters and other documents relating to the goods to test the accuracy of the declaration mentioned in section 26.

Invoice and Freight accounts to be signed and stamped.

28.—(1) Every invoice and freight account presented to the Collector in respect of goods which it is desired to clear for home consumption or for placing in bond shall be presented in duplicate and each copy thereof shall bear the signature and stamp of the firm or individual sending such goods to the Colony. One of every such duplicate invoice and freight account shall be retained by the Collector.

(2) Unless the provisions of this section are complied with the Collector may refuse to deliver the goods in respect of which the invoice and freight account are presented.

(3) The provisions of this section shall not apply to goods imported into the Colony for private use and not for sale.

Playing cards, etc., to be enclosed in banderolles.

29.—(1) All playing cards, cigars, cigarettes and manufactured tobacco imported into the Colony shall be enclosed in banderolles at the port or place of importation.

(2) Any playing cards, cigars, cigarettes or manufactured tobacco not enclosed in banderolles shall be deemed to be smuggled goods.

Articles of food and drink to be wholesome.

30. If in the opinion of the Collector any article of food or drink or any narcotic is so damaged as to be unwholesome or unfit for consumption, he shall not permit such article of food or drink or such narcotic to be cleared unless such article of food or drink or such narcotic is certified by a Medical Officer or Government Analyst to be wholesome or fit for consumption.

amended by law 34/38

31.—(1) Any passenger arriving in the Colony or departing therefrom shall answer all questions relating to his baggage as may be put to him by the Customs officer. Passengers to answer questions.

(2) If the passenger—

(a) without reasonable excuse refuses to answer any question, or

(b) does not answer truly any question,

he shall be guilty of an offence.

Penalty : ten pounds.

32. The baggage of a passenger shall be delivered in such manner as the Collector may direct, and if any goods liable to duty are found therein after the owner or other person in charge thereof shall have denied that such goods were contained therein, or if any goods which are prohibited to be imported or exported are found therein, either before or after landing or embarking, such goods shall be forfeited. Passengers baggage.

PART V.

IMPORT DUTIES AND COMPUTATION AND PAYMENT THEREOF.

33. There shall be levied and collected upon all goods which are specified in the First Schedule, and which shall be imported into the Colony or taken out of bond for home use, the general import duties of Customs to be levied. Import duties of Customs to be levied.

Provided that whenever an exemption in the Second Schedule makes reference to the particular use to which an exempted article may be put, the Comptroller may refuse free importation if he is of opinion that the article will be used for some purpose other than the purpose therein referred to or he may impose such conditions for the use of such article as to him may seem fit, including the giving of security by the importer, in order to ensure that the article will be put solely to the use for which its free importation was permitted. Exemptions.

that needed for the log-book thereof,

31.—(1) Any passenger arriving in the Colony or departing therefrom shall answer all questions relating to his baggage as may be put to him by the Customs officer. Passengers to answer questions.

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(a) without reasonable excuse refuses to answer any question, or

(b) does not answer truly any question,

he shall be guilty of an offence.

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PART V.

IMPORT DUTIES AND COMPUTATION AND PAYMENT THEREOF.

33. There shall be levied and collected upon all goods which are specified in the First Schedule, and which shall be imported into the Colony or taken out of bond for home consumption, the several import duties of Customs (hereinafter called "import duties"), appearing in the said Schedule and set opposite to each item respectively therein. Import duties of Customs to be levied.

34.—(1) The goods specified in the Second Schedule, when imported into the Colony, shall, subject to any conditions set forth therein, be exempt from the payment of import duties. Exemptions.

Provision added by Law 22 of 1946
 (2) Fuel carried on board an aircraft entering the Colony and possessing the nationality of any of the States in which the Convention relating to the regulation of aerial navigation made at Paris on the 13th day of October, 1919, is for the time being in force shall be exempt from the payment of import duties:

Provided that the quantity of such fuel does not exceed that needed for the journey of such aircraft as defined in the log-book thereof.

Power to exempt from duties or dues aircraft motor vehicles and shot-guns in certain cases.

35.—(1) The Governor in Council may make regulations to be published in the *Gazette* for the total or partial exemption from the payment of import duties for a limited period upon any aircraft, motor vehicle or shot-gun brought into the Colony by persons making a temporary stay therein.

(2) The Governor may by Order to be published in the *Gazette* declare that the aircraft of any air transport company operating air services in, to or through the Colony and any engines, spare parts and equipment carried and exclusively used on such aircraft, and any fuel and oil so carried and used, and any fuel and oil taken on board such aircraft for the purpose of flying to parts beyond the seas shall be exempt from the payment of import duties and other duties or dues.

Sub-sec. (3) added by Law 31 of 1937.
Imperial preference.

36.—(1) With a view to conferring a preference in the case of British Empire products, import duties shall be charged at the preferential rate set forth in the First Schedule, where the goods are shown to the satisfaction of the Collector to have been consigned from and grown, produced or manufactured in the British Empire.

(2) Where the Governor in Council is satisfied that any class of goods to which the preferential rate applies are to a considerable extent manufactured in the British Empire from material which is not wholly grown or produced in the British Empire, the Governor may by Order in Council direct that the preferential rate shall be charged only in respect of such proportion of those goods as corresponds to the proportion of dutiable material used in their manufacture which is shown to have been grown or produced in the British Empire.

Time for ascertaining rate of import duties.

37. All import duties shall be paid at the rate in force on the day the declaration mentioned in section 26 for the clearance of the goods has been delivered by the importer to the Collector.

Proportional duties.

38. Where import duties are imposed according to a specified quantity, weight, size or value, the import duties shall apply in proportion to any greater or lesser quantity, weight, size or value.

Calculation of *ad valorem* duties.

39. *Ad valorem* import duties levied on goods imported shall be calculated on the value at the time and place of shipment or purchase of the goods imported, with the addition of the cost of transport, including insurance, necessary for the importation of the goods as far as the Customs warehouse or wharf of the port of final discharge.

40. Import duties shall be paid at the port or other place of unshipment unless the Comptroller otherwise directs. Duties where payable.

41. Where any goods are or can be classed under two or more names, headings or descriptions, with a resulting difference as to import duty, then— Highest duties to be charged.

(a) where the difference is between liability to or freedom from import duty—import duty shall be charged upon such goods ;

(b) where the difference is as to two or more import duties—the higher or highest of the import duties applicable to such goods shall be charged thereon.

42. Goods charged with import duty by measurement shall at the expense of the owner be heaped, piled, sorted, framed or otherwise placed in such manner as the Collector may require to enable the measurement and account thereof to be taken, and in all cases where the same are measured in bulk the measurement shall be taken to the full extent of the heap or pile. Measurement for duty.

43.—(1) Whenever—

(a) no invoice or freight account is available in respect of goods the import duties on which are levied at *ad valorem* rates, or Value may be assessed in absence of invoice.

(b) the Collector has a doubt as to the accuracy of the declared value of dutiable goods,

the Collector may detain such goods and assess the value thereof.

(2) Every such assessment shall be notified to the owner of the goods by the Collector, and if the owner objects to the value so assessed he may, within ten days from the notification, appeal to the Comptroller whose decision thereon shall be final and conclusive.

44.—(1) If any dispute arises—

(a) as to the amount or rate of import duty payable in respect of any goods, or Determination of dispute as to duty.

(b) as to the liability of any goods to import duty, such dispute shall be referred by the Collector to the Comptroller for determination.

(2) The decision of the Comptroller thereon shall be communicated in writing by the Collector to the owner of such goods and the owner may pay to the Customs under protest the sum recorded in the decision as the import duty payable in respect of the goods, and thereupon the

sum so paid shall, as against the owner of the goods, be deemed to be the proper import duty payable in respect of the goods, unless the contrary is determined in an action brought in pursuance of this section.

(3) The owner of the goods may, within the time limited in this section, bring an action against the Comptroller for the recovery of the whole or any part of the sum so paid.

(4) A protest in pursuance of this section shall be made by writing on the entry of the goods the words "Paid under Protest" and adding the signature of the owner of the goods.

(5) No action shall lie for the recovery of any sum paid to the Customs as the import duty payable in respect of any goods, unless the payment is made under protest in pursuance of this section and the action is commenced within three months after the date of payment.

(6) Nothing in this section contained shall affect the provisions of section 50.49

45. In the case of goods the import duties on which are levied at *ad valorem* rates, the Collector may, if he has reason to believe that the value declared by the importer is insufficient,—

(a) take the goods on paying the importer the amount of the value declared by him with an addition of five per centum, such payment, together with the restitution of any duty which may have been paid on the goods, to be made within fifteen days following the declaration, or

(b) take the import duties in kind :

Provided that the importer may within ten days from the notification to him by the Collector of his decision, appeal to the Comptroller whose decision thereon shall be final and conclusive.

46. If any goods are found concealed in any package or packed in such a manner as to be calculated to deceive the Collector or any Customs officer so that a proper account of the goods might not be taken, they shall be forfeited.

Amended by
law 34/1938

Collector may take goods on payment of value declared or may take duties in kind.

Concealed goods to be forfeited.

47. The Customs shall have a first and paramount lien on all goods to whomsoever consigned which are subject to the control of the Customs to secure the payment of all import duties and charges by whomsoever payable in respect thereof and of all penalties payable by the owner of such goods.

Recovery of duties.

48. If any practice of the Customs relating to the classification or enumeration of any goods for the purposes of charging import duties upon such goods shall be altered so that less import duty is charged upon such goods, no person shall thereby become entitled to any refund of any import duties paid before such alteration.

No refund if duty altered.

49. A refund or remission of import duties may be made by the Comptroller whenever—

Refund of duties.

(a) goods, on which the import duties are levied at *ad valorem* rates, have received damage during the voyage:

Provided that the damage sustained is not less than fifteen per centum of the value of the goods before the damage occurred, and that a claim is made at the time of the clearance of the goods or before the goods are removed from the Customs;

(b) goods have, whilst subject to the control of the Customs, been damaged or destroyed;

(c) goods on which import duties have been paid are exported within six months from the time of the importation:

Provided that no refund or remission of import duty shall be made under this paragraph unless the person claiming such refund or remission shall satisfy the Comptroller that—

(i) import duty has been paid in respect of the actual goods to be exported, and

(ii) the goods to be exported have been supplied in error, being either different from those ordered or a misfit;

(d) import duties have been paid through ^{mistake} manifest error.

Amended by Law 31 of 1938

50. When any import duties or other charges have been short levied or erroneously refunded, the person who should have paid the amount short levied or to whom the refund has erroneously been made shall pay the amount short levied or repay the amount erroneously refunded on demand being made by the Collector; and the Collector may refuse to clear any goods belonging to such person until the amount short levied be paid or the amount erroneously refunded be repaid.

Duties and other charges short levied.

51. If after any agreement is made for the sale or delivery of goods import duty paid any alteration takes place in the import duty collected affecting such goods before they

Alteration of agreements where duty altered.

are cleared for home consumption, then, in the absence of express written provision to the contrary, the agreement shall be altered as follows, that is to say,—

(a) in the event of the alteration being a new or increased import duty, the seller after payment of the new or increased import duty may add the difference caused by the alteration to the agreed price;

(b) in the event of the alteration being the abolition or reduction of import duty, the purchaser may deduct the difference caused by the alteration from the agreed price.

Power to admit goods free of import duty or prohibit importation.

52. The Governor may by Order in Council to be published in the *Gazette*—

(a) admit the importation into the Colony of any goods free from all import duties or at a reduced rate of import duty;

(b) prohibit wholly the importation of any goods;

(c) place restrictions or impose conditions on the importation of any goods.

PART VI.

EXPORTATION OF GOODS, PROHIBITED EXPORTS AND EXPORT DUTIES.

Declaration to be delivered for goods to be exported.

53.—(1) The exporter of any goods shall before shipment thereof deliver to the Collector a declaration containing a full and true account of the weight, measure, quantity, description and value of all goods to be exported by him in such form as the Comptroller may prescribe.

(2) The Collector may cause any such goods to be weighed, measured and valued and may require the exporter to produce the invoice, bill of lading and other documents relating to the goods in order to test the accuracy of the declaration.

(3) Any exporter who—

(a) fails to comply with the provisions of this section, or

(b) delivers to the Collector a declaration which is false in any material particular,

shall be guilty of an offence.

Penalty: twenty pounds, and in addition the goods concerned shall be forfeited.

54. Packages lying in a Customs warehouse which have been imported and which it is desired to export may be opened by the Collector, and if such packages are found to contain goods the importation of which is prohibited or goods which have not been declared at the time of importation they shall be forfeited unless the Comptroller shall permit them to be exported.

Re-exportation of goods which have been imported.

55.—(1) No person shall export or attempt to export to the United Kingdom or to any of the Dominions or British Colonies any wine manufactured in the Colony except under a licence issued to him under the provisions of sub-section (2).

Exportation of wines to United Kingdom, Dominions and Colonies.

Penalty: one hundred pounds, and in addition the wine concerned shall be forfeited.

(2) The Governor may grant to any person licence to export wine manufactured in the Colony to the United Kingdom or any Dominion or British Colony, after previously obtaining the opinion of an expert Committee composed of the Comptroller, the Government Wine Expert and a wine expert nominated by the person applying for the exportation of wine, to the effect that the wine to be exported possesses the standard required for sale and competition in British markets.

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has 32 of
1937

(3) Nothing in this section contained shall apply to the exportation of wine, not exceeding four gallons at any one time, by any person who satisfies the Comptroller that such wine is intended for private consumption and not for sale.

56.—(1) The exportation of wine manufactured in the Colony to any foreign country declared by the Governor by notice in the *Gazette* to be a country to which the provisions of this section apply is prohibited unless the receptacle containing it bears a mark describing the appellation of such wine as set out in the second column of the Third Schedule (in this section called "the appellation mark").

Exportation of wines to certain foreign countries to bear appellation mark.

(2) The appellation mark may be represented by an adhesive label or stencil or impression by a rubber stamp to be affixed, stamped or attached to or on any receptacle containing the wine to be exported.

57.—(1) The exportation to the United Kingdom of any goods specified in the first column of the Fourth Schedule is prohibited unless such goods bear a mark of origin to be affixed, stamped or attached thereto in the manner described in the second column of the said Schedule.

Certain goods to bear mark of origin before exportation to United Kingdom.

(2) For the purposes of this section the expression "mark of origin" means a mark in such form as the Comptroller may prescribe, and may be represented by an adhesive label or wrapper as prescribed in the second column of the Fourth Schedule.

(3) The Governor may by Order in Council to be published in the *Gazette* make any deletion from, addition to or variation in the Fourth Schedule.

Health Certificate required for exportation of certain animals.

58.—(1) The exportation of animals, other than dogs, cats and poultry, is prohibited save under a Health Certificate issued by an officer of the Agricultural, Veterinary or Medical Department at the port of embarkation.

Penalty: twenty pounds, and in addition the animals concerned shall be forfeited.

(2) The Governor in Council may make regulations to be published in the *Gazette*—

- (a) prescribing the place and manner in which animals shall be kept under supervision prior to exportation and the period for which they shall be so kept;
- (b) providing for the payment of expenses which may be deemed necessary for carrying into effect the provisions of this section;
- (c) prescribing the forms of and the fees to be paid for Health Certificates under sub-section (1) and the fees to be paid for lairage of animals kept under observation prior to exportation;
- (d) generally for the better carrying into effect of the purposes of this section.

Power to prohibit exportation.

59. The Governor may by Order in Council to be published in the *Gazette*—

- (a) prohibit the exportation of any goods;
- (b) place restrictions or impose conditions on the exportation of any goods.

Export duty on carobs.

60. There shall be levied and collected upon the exportation of carobs an export duty of Customs at such rate not exceeding two piastres for each Aleppo cantar as the Governor may direct by Order in Council to be published in the *Gazette*.

R. + R. 21 of 1938
Law

PART VII.
DRAWBACKS.

61.—(1) The Governor may at any time direct that there shall be paid out of the Treasury fixed money allowances to the officers and men of His Majesty's Forces stationed in the Colony in respect of import duties on wines, spirits, malt liquors, tobacco and cigarettes. Drawbacks to His Majesty's Forces.

(2) The amount of such allowance shall be paid at such times and at such rates as may be determined by the Governor.

62. The Governor in Council may make regulations to be published in the *Gazette*— Power to make regulations for other drawbacks.

(a) prescribing—

(i) the goods, imported into the Colony and subsequently exported therefrom, on which drawback of import duties shall be granted, paid or allowed ;

(ii) the conditions under which drawback of import duties shall be granted, paid or allowed on such goods ;

(iii) the amount of such drawback ;

(b) fixing the maximum period within which such goods shall be exported ;

(c) prescribing the forms of declarations and other documents to be executed or used by the exporter and any other person before drawback is granted, paid or allowed on such goods.

PART VIII.
WHARFAGE DUES.

63. There shall be levied and collected upon all goods landed or shipped at any port in the Colony wharfage dues at the rates set forth in the Fifth Schedule, and there shall be allowed the exemptions set forth in the said Schedule. Levying of wharfage dues and exemptions.

64. The Governor may by Order in Council to be published in the *Gazette* direct that wharfage dues on goods shipped at any shipping place specified in such Order shall be paid at the same rates as for goods shipped at any port in the Colony. Wharfage dues payable at specified shipping places.

65. The Governor may by Order in Council to be published in the *Gazette*— Power to Governor to alter rates of wharfage dues and exempt goods therefrom.

(a) alter the amount of any wharfage dues ;

(b) exempt any class of goods from the payment of such dues ;

- (c) re-impose the same ;
 (d) fix special rates for goods not specifically mentioned in the Fifth Schedule.

PART IX.
 WAREHOUSES.

Power to appoint or approve warehouses.

66. The Governor may appoint or approve—

- (a) Customs warehouses,
 (b) private warehouses,

for the warehousing and securing of goods without payment of import duties upon the first entry of goods therein, *and for the warehousing and securing of wines and spirits for exportation*

67. No goods of a combustible or inflammable nature shall be deposited in a Customs warehouse unless with the special permission of the Collector. Such goods when landed shall be deposited in a place approved by the Collector and such place shall be deemed to be a Customs warehouse and such goods shall be liable to be dealt with in the same manner as goods which have been deposited in a Customs warehouse and the expenses for securing, watching and guarding such goods shall be borne by the owner of the goods until cleared.

law 24 of 1946
 Warehousing of combustible or inflammable goods.

Goods not cleared within specified period may be sold.

68. All goods not being of a perishable nature deposited in a Customs warehouse and not cleared within six months, and all goods of a perishable nature so deposited and not cleared forthwith, and all goods of a combustible or inflammable nature so deposited and not cleared within fourteen days, may be sold by public auction and the balance, if any, of the proceeds of the sale after the payment of duties, freight and other charges shall be paid to the owner of the goods.

Security for private warehouses.

69. The proprietor or occupier of every private warehouse shall give such security as the Comptroller may require for the payment of the full duties of Customs on or for the due exportation of all such goods as shall at any time be warehoused therein and no goods shall be warehoused in any such warehouse until such security has been given.

Power to make regulations for warehouses.

70. The Governor in Council may make regulations to be published in the *Gazette*—

- (a) for the management of Customs warehouses and private warehouses ;
 (b) for the storing, custody and withdrawal of goods in and from Customs warehouses and private warehouses ;
 (c) prescribing the amount of rent to be paid on any goods deposited in Customs warehouses.

PART X.
AGENTS.

71.—(1) Any owner of goods may comply with the provisions of this Law by a lawfully authorized agent. Authorized agents.

(2) Such agent shall be either a person exclusively in the employment of the owner or shall be a Custom House Agent duly licensed under the provisions of this Law.

72.—(1) No person shall act as a Custom House Agent unless he has obtained a licence from the Collector in such form as the Comptroller may from time to time prescribe. Custom House Agents.

(2) The fee to be paid for every licence shall be five shillings.

(3) Every licence shall expire on the 31st day of December of each year, and shall be renewable annually.

(4) The Collector may at his discretion—

(a) refuse to issue a licence, or

(b) refuse to renew a licence, if the licensee has, in the opinion of the Collector, been guilty of any fraud or misconduct or has been convicted of any offence under this Law:

Provided that any person aggrieved by the refusal of the Collector to issue or renew a licence may, within ten days of such refusal, appeal to the Comptroller whose decision thereon shall be final and conclusive.

73. Any Customs officer may require from any agent the production of his written authority from the principal for whom he claims to act, and in default of the production of such authority may refuse to recognize the agency. Authority to be produced.

74. When any person is expressly or impliedly authorized by the owner to act as his agent in relation to any goods for all or any purposes of this Law, or acts or assumes to act as such agent, such person shall be personally liable for any penalties recoverable under this Law in the same manner and to the same extent as if he were principal. But nothing herein contained shall be taken to relieve any principal from liability. Agents personally liable.

75. Any declaration authorized by this Law made by any agent of any person shall (unless such person adduces satisfactory proof to the contrary) be deemed to have been made with the knowledge and consent of such person, so that in any prosecution in respect of any declaration made by his agent such person shall be liable to the pecuniary punishment provided by this Law as if such declaration had been made by himself. Principal liable for agent's acts.

PART XI.

OFFENCES AND PENALTIES.

Smuggling,
and
unlawful
importation
and exporta-
tion of
goods.

76. Except where a penalty is specifically provided under some other section, every person who—

- (a) smuggles or attempts to smuggle any goods ;
- (b) imports or attempts to import any prohibited goods ;
- (c) imports or attempts to import any goods the importation of which is subject to any condition or restriction save in accordance with the terms of such condition or restriction ;
- (d) exports or attempts to export any prohibited goods ;
- (e) exports or attempts to export any goods the exportation of which is subject to any condition or restriction save in accordance with the terms of such condition or restriction ;
- (f) unlawfully conveys or has in his possession without reasonable excuse (proof whereof shall lie upon him) any smuggled goods or prohibited imports or prohibited exports ;
- (g) aids or assists another person in smuggling any goods ; or
- (h) makes in any declaration or document produced to any Customs officer any statement which is untrue or incorrect in any material particular or produces or delivers to any Customs officer any declaration or document containing any such statement,

shall be guilty of an offence.

Penalty : one hundred pounds, and in addition the goods concerned shall be forfeited.

Illegal
removals
and evasions.

77. Every person who—

- (a) delivers, removes or withdraws from any ship, wharf or other place any goods imported previous to the examination thereof by the Collector, unless the same are under the control of such Collector ;
- (b) assists or is otherwise concerned in the illegal removal or withdrawal of any goods from a Customs warehouse or place of security in which they have been deposited ;
- (c) knowingly harbours, keeps or conceals, or knowingly permits or suffers or causes or procures to be harboured, kept or concealed, any smuggled goods ;

- (d) is in any way knowingly concerned in conveying, removing, concealing or in any manner dealing with any goods with intent to defraud the Customs of any duties of Customs or charges thereon or to evade any prohibition or restriction applicable to such goods ;
or
- (e) is in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any duties of Customs or charges,

shall be guilty of an offence and shall be liable to a penalty not exceeding treble the value of the goods, unless the value of the goods be under three pounds in which case he shall be liable to a penalty not exceeding ten pounds.

78. Every person who, without lawful excuse (the proof of which shall lie on him), sends or brings into the Colony, or who being in the Colony has in his possession, any bill-heading or other paper appearing to be a heading of a firm or individual established outside the Colony, capable of being filled up and used as an invoice, and bearing any signature or other attestation purporting to show, or which may be used to show, that any invoice made from such bill-heading is correct or authentic, shall be guilty of an offence and shall be liable to imprisonment for a term not exceeding twelve months or to a fine of not less than ten pounds and not exceeding one hundred pounds or to both, and the goods to which any invoice made from any such bill-heading relates shall be forfeited.

Possession of certain bill-headings prohibited.

79. Every person who—

- (a) assaults or obstructs any Customs officer or any Police officer or any person acting in his aid or assistance or duly employed for the prevention of smuggling in the execution of his duty or in the due seizing of any goods liable to forfeiture under this Law ;
- (b) rescues or endeavours to rescue or causes to be rescued any goods which have been duly seized ; or
- (c) before, at or after any seizure staves, breaks or otherwise destroys any goods to prevent the seizure thereof or the securing of the same,

Assaulting or obstructing officers.

shall be guilty of an offence.

Penalty : two years imprisonment,

Collusive seizures by officers and bribes offered to officers.

80. Every person who—

- (a) being a Customs officer or Police officer makes any collusive seizure, or delivers up or makes any agreement to deliver up or not to seize any means of conveyance or goods liable to forfeiture, or conspires or connives with any person to smuggle any goods, or is in any way concerned in the smuggling of any goods
- (b) being a Customs officer or Police officer accepts any bribe, recompense or reward for the contravention of any of the provisions of this Law ; or
- (c) gives, or procures to be given, or offers or promises to give or procure to be given any bribe, recompense or reward to, or makes any collusive agreement with, any Customs officer or Police officer to induce him in any way to neglect his duty, or by threats, demands or promises attempts to influence any Customs officer or Police officer in the discharge of his duty,

shall be guilty of an offence.

Penalty: three years imprisonment or one hundred pounds or both.

Offences not specifically provided for.

81. Any person who by any act or omission is guilty of any contravention or evasion of this Law for which no other penalty is provided shall be liable to a penalty not exceeding twenty pounds.

PART XII.

CUSTOMS PROSECUTIONS.

Meaning of "Customs prosecutions."

82. Prosecutions for offences against this Law, and proceedings for the recovery of duties of Customs or penalties, or for the condemnation of any means of conveyance or goods seized as forfeited, are herein referred to as "Customs prosecutions".

How instituted

83. Customs prosecutions shall be instituted in the name of the Comptroller by appropriate proceedings in any Court having jurisdiction therein.

Protection of witnesses.

84. No witness on behalf of the Comptroller in any Customs prosecution or on behalf of the Government in any proceedings under section 91 (1) shall be compelled to disclose the fact that he received any information or the nature thereof or the name of the person who gave such information, and no Customs officer appearing as a witness shall be compelled to produce any report made or received by him confidentially in his official capacity or containing confidential information.

85. If in any Customs prosecution or in any proceedings under section 91 (1) for the recovery of any means of conveyance or goods seized by an officer any question shall arise as to whether or not the duties of Customs have been paid in respect of any such goods or whether any such goods have been lawfully imported, exported, carried coastwise, unshipped or shipped, the burden of proof that such duties have been paid or that such goods have been lawfully imported, exported, carried coastwise, unshipped or shipped, as the case may be, shall lie on the accused in a Customs prosecution and on the plaintiff in any proceedings under section 91 (1).

Burden of proof on defendant.

PART XIII. MISCELLANEOUS

86.—(1) The Comptroller, the Collector and any Customs officer or Police officer duly authorized by the Collector in that behalf may, without warrant, enter and search any place or premises whereon or wherein he has reasonable cause to suspect any smuggled goods are harboured, kept or concealed, and may seize and carry away any such goods found thereon or therein:

Power to search premises.

Provided that the right to enter and search under this section shall not be exercised in respect of a dwelling house unless a warrant for that purpose shall first have been obtained.

(2) In the exercise of the powers conferred by this section, it shall be lawful for the person exercising them, in case of resistance or obstruction, to break open any door or any chest, trunk or package, and to remove any other impediment.

87.—(1) Any Customs officer or Police officer may upon reasonable suspicion stop and search any means of conveyance whatsoever for the purpose of ascertaining whether any smuggled goods are contained therein, and may seize and carry away any such goods found therein.

Power to stop and search any conveyance.

(2) Any person in charge of a means of conveyance who refuses to stop or allow such search where required to do so, shall be guilty of an offence.

Penalty: one hundred pounds.

88. Any Customs officer or Police officer may, upon reasonable suspicion that any person is unlawfully carrying or has any goods subject to the control of the Customs or smuggled goods secreted about him, detain and search the suspected person, and may seize and carry away any such goods found on such person:

Detention and search of suspected persons.

Provided that females shall only be searched by a female searcher appointed by the Comptroller or Collector.

Power to call for aid.

89. Any person lawfully making any seizure under this Law may call upon any person present to assist him, and such assistance shall be rendered accordingly.

Means of conveyance of smuggled goods to be forfeited.

90. Any means of conveyance made use of in the removal, carriage or conveyance of smuggled goods shall be forfeited.

Notice of seizure to be given.

91.—(1) When any means of conveyance or goods have been seized as forfeited, the Collector shall give notice in writing of such seizure and the cause thereof to the owner of the means of conveyance or goods (unless such owner be present at the seizure in which case no notice shall be necessary) either by delivering such notice to him personally or by letter addressed to him and transmitted by post to or delivered at his last known place of abode or business, and all means of conveyance or goods seized shall be deemed to be condemned and may be sold by the Collector unless the person from whom the same were seized or the owner thereof shall—

- (a) within fifteen days from the date of seizure, give notice in writing to the Collector that he claims them, and
- (b) within one month from the date of seizure, apply for permission to bring an action against the Government in respect thereof, and
- (c) within fifteen days from the date of the granting of such permission, bring an action against the Government claiming the recovery of the means of conveyance or goods seized.

(2) Nothing in this section contained shall prevent the Comptroller from selling any goods seized which are of a perishable nature or live animals:

Provided that where any such goods or animals have been sold by the Comptroller, the action referred to in sub-section (1) shall be for the recovery of the price realized at such sale only.

Conviction to operate as a condemnation.

92. Where the commission of any offence against this Law, entails the forfeiture of any means of conveyance or goods, the conviction of any person for such offence shall have effect as a condemnation of the means of conveyance or goods in respect of which the offence is committed.

93. The forfeiture of—

- (a) any goods, shall extend to the forfeiture of the package in which the goods are contained ;
- (b) any means of conveyance, shall extend to any goods of the same owner carried on such means of conveyance.

Forfeited packages and goods.

94.—(1) All forfeited means of conveyance or goods shall be disposed of or destroyed in such manner as the

Disposal of forfeited means of

94A.—(1) Upon the sale in the Colony by the proper Naval, Army, or Air Force Authority, of any used goods or used material the property of any department of His Majesty's Government, there shall be paid by such Authority a duty at the rate of fifteen per centum on the amount realized by the sale of such goods or material.

(2) Duty under the preceding sub-section shall be payable whether or not the goods or material would be subject, except for their importation by the relevant Authority, to any other duty under the provisions of this Law; but upon payment of the duty prescribed in sub-section (1) of this section no other duty shall be payable in respect of such goods or material."

Customs officer as he may authorize for that purpose and allow the Collector or other Customs officer to make copies of or extracts from all books or documents of any kind whatsoever wherein any entry or memorandum appears in any way relating to any such goods.

96. The Collector may impound or retain any document or book presented in connection with any declaration or required to be produced under this Law, but the person otherwise entitled to such document or book shall, in lieu thereof, be entitled to a copy certified as correct by the Collector, and such certified copy shall be received in all Courts as evidence and of equal validity with the original.

Power of Collector to impound documents.

97. Save in respect of any of the offences mentioned in section 80, the Comptroller may compound any offence or act committed or reasonably suspected of having been committed by any person against or in contravention of the provisions of this Law on such terms and conditions as he, in his discretion, thinks proper, with full power to accept from

Power to compound offences.

93. The forfeiture of—

- (a) any goods, shall extend to the forfeiture of the package in which the goods are contained ;
- (b) any means of conveyance, shall extend to any goods of the same owner carried on such means of conveyance.

Forfeited
packages
and goods.

94.—(1) All forfeited means of conveyance or goods shall be disposed of or destroyed in such manner as the Governor may direct.

Disposal of
forfeited
means of
conveyance
and goods.

(2) The Governor may direct that any forfeited means of conveyance or goods shall be restored to the owner thereof upon such terms and conditions, including the payment of any sum in lieu of forfeiture, as to the Governor seems fit.

Section 94A added by law 9/1/945

95. Whenever—

(a) information in writing has been given to the Collector—

Production
of docu-
ments in
certain cases.

(i) that goods have been smuggled, underdeclared, unlawfully declared or illegally dealt with ;

(ii) that it is intended to smuggle, underdeclare, unlawfully declare or deal illegally with any goods, or

(b) any goods have been seized or detained, the owner shall immediately upon being requested so to do by the Collector produce and hand over to him all books and documents relating to any such goods, and shall also produce for the inspection of the Collector or such other Customs officer as he may authorize for that purpose and allow the Collector or other Customs officer to make copies of or extracts from all books or documents of any kind whatsoever wherein any entry or memorandum appears in any way relating to any such goods.

96. The Collector may impound or retain any document or book presented in connection with any declaration or required to be produced under this Law, but the person otherwise entitled to such document or book shall, in lieu thereof, be entitled to a copy certified as correct by the Collector, and such certified copy shall be received in all Courts as evidence and of equal validity with the original.

Power of
Collector to
impound
documents.

97. Save in respect of any of the offences mentioned in section 80, the Comptroller may compound any offence or act committed or reasonably suspected of having been committed by any person against or in contravention of the provisions of this Law on such terms and conditions as he, in his discretion, thinks proper, with full power to accept from

Power to
compound
offences.

such person a payment in money not exceeding the maximum penalty incurred or alleged to have been incurred under this Law for such offence or act without any proceeding brought or commenced for the recovery thereof.

Reward out of penalties.

98. The Governor may order such rewards as he may see fit to be paid out of any pecuniary penalty or compensation to any Customs officer or other person by whose means the same is recovered.

Repeals.

99. The enactments enumerated in the Sixth Schedule are hereby repealed to the extent specified in the second column of that Schedule.

FIRST SCHEDULE.

(Section 33.)

IMPORT DUTIES OF CUSTOMS.

Item No.	Description of Goods	Unit	Rate of Import Duty	
			Preferential Tariff	General Tariff
1	Ammunition and Explosives :		£ s. p.	£ s. p.
	(1) Blasting powder and blasting compound	per oke	- - 5	- 2 2
	(2) Cartridges, shot gun :			
	(a) Empty, 8 to 24 bore	per 100	- 2 4	- 3 6
	(b) Loaded, 8 to 24 bore	per 100	- 10 0	- 15 0
	(c) Other, loaded or empty	ad valorem	20 per cent.	30 per cent.
1	(3) Dynamite and similar explosive substances . .	per oke	- - 5	- - 7½
	(4) Gunpowder, sporting . .	per oke	- 12 0	- 18 0
	(5) Shot	per oke	- 1 3	- 2 0
	2 Apparel :			
	(1) Hats :			
(a) Felt	ad valorem	16 per cent.	25 per cent. or 15s. the dozen whichever is the higher.	
(b) Other	ad valorem	16 per cent.	25 per cent.	
(2) Hosiery :				
(a) Ladies' stockings . .	ad valorem	16 per cent.	25 per cent. or 3s. the dozen pairs whichever is the higher.	
(b) Men's socks and stockings, wool	ad valorem	16 per cent.	25 per cent. or 5s. the dozen pairs whichever is the higher.	
(c) Other	ad valorem	16 per cent.	25 per cent.	
(3) Jerseys, cardigans and pullovers :				
(a) Cotton	ad valorem	16 per cent.	25 per cent. or 5s. the dozen whichever is the higher.	
(b) Other	ad valorem	16 per cent.	25 per cent. or 9s. the dozen whichever is the higher.	

K. + K. law 34 of 1938

K. + K. law 10 of 1940

Item No.	Description of Goods	Unit	Rate of Import Duty	
			Preferential Tariff	General Tariff
			£ s. p.	£ s. p.
	(4) Shirts, cotton and artificial silk	<i>ad valorem</i>	16 per cent.	25 per cent. or 10s. the dozen whichever is the higher.
	(5) Ties	<i>ad valorem</i>	16 per cent.	25 per cent. or 5s. the dozen whichever is the higher.
	(6) Vests, singlets and shorts (underwear) :			
	(a) Cotton	<i>ad valorem</i>	16 per cent.	25 per cent. or 4s. the dozen whichever is the higher.
	(b) Other	<i>ad valorem</i>	16 per cent.	25 per cent. or 12s. the dozen whichever is the higher.
3	Arms :			
	(1) Air guns, air rifles, air pistols, and parts	<i>ad valorem</i>	20 per cent.	30 per cent.
	(2) Guns, smooth bore, shot :			
	(a) Automatic and repeating, 8 to 24 bore	each	5 0 0	7 10 0
	(b) Double-barrelled, 8 to 24 bore	each	4 0 0	6 0 0
	(c) Single-barrelled, 8 to 24 bore	each	2 10 0	3 15 0
	(d) Other	<i>ad valorem</i>	20 per cent.	30 per cent.
	(3) Parts of guns	<i>ad valorem</i>	20 per cent.	30 per cent.
	(4) Pistols, revolvers and rifles, and parts	<i>ad valorem</i>	20 per cent.	30 per cent.
4	Bacon and ham	per oke	- - 3	- - 4½
5	Barley	per cwt.	- - 3	- - 4
6	Beans, roasted or otherwise	per oke	- - 0½	- - 0¾
7	Bedsteads	<i>ad valorem</i>	16 per cent.	24 per cent.
8	Beer, ale, porter and all other malt liquors	per gallon	- 1 3	- 2 6
9	Bicycles :			
	(a) Complete (exclusive of lamps and carriers)	each	- 16 0	1 4 0
	(b) Without tyres	each	- 14 0	1 1 0
	(c) Frames	each	- 8 0	- 12 0
	(d) Children's, complete	each	- 8 0	- 12 0
10	Bicycle lamps and carriers, and other parts	<i>ad valorem</i>	16 per cent.	24 per cent.
11	Bicycle tyres and tubes	<i>ad valorem</i>	16 per cent.	24 per cent.
12	Biscuits and bread	<i>ad valorem</i>	12 per cent.	18 per cent.
13	Bitumen paint	<i>ad valorem</i>	16 per cent.	24 per cent.
14	Blacking and polishes	<i>ad valorem</i>	16 per cent.	24 per cent.

Item No.	Description of Goods	Unit	Rate of Import Duty					
			Preferential Tariff			General Tariff		
			£	s.	p.	£	s.	p.
15	Boots, shoes and sandals :							
	(1) Made wholly or mainly of leather with leather soles :							
	Children's sizes :							
	(a) Size 0-3	per pair	-	-	2½	-	-	4
	(b) Size 3½-5½	per pair	-	-	4	-	-	6
	(c) Size 6-11½	per pair	-	-	6	-	1	0
	(d) Size 12-13	per pair	-	1	1	-	1	6
	Other than Children's sizes :							
	(e) Size 1-2½	per pair	-	1	3	-	2	0
	(f) Size 3-4½	per pair	-	2	0	-	3	0
	(g) Size 5-6½	per pair	-	2	6	-	4	0
	(h) Size 7-11	per pair	-	3	3	-	5	0
	(2) Made wholly or mainly of leather with rubber soles :							
	Children's sizes :							
	(a) Size 0-3	per pair	-	-	2	-	1	2
	(b) Size 3½-5½	per pair	-	-	4	-	1	4
	(c) Size 6-11½	per pair	-	-	6	-	1	6
	(d) Size 12-13	per pair	-	1	1	-	2	1
	Other than Children's sizes :							
	(e) Size 1-2½	per pair	-	1	3	-	3	3
	(f) Size 3-4½	per pair	-	2	0	-	4	0
	(g) Size 5-6½	per pair	-	2	6	-	4	6
	(h) Size 7-11	per pair	-	3	3	-	5	3
	(3) Made of cotton, linen, sateen, jute or hemp, with leather soles :							
	Children's sizes :							
	(a) Size 0-5½	per pair	-	-	2	-	-	3
	(b) Size 6-11½	per pair	-	-	2½	-	-	4
	(c) Size 12-13	per pair	-	-	3	-	-	5
	Other than Children's sizes :							
	(d) Size 1-2½	per pair	-	-	4	-	-	6
	(e) Size 3-4½	per pair	-	-	6	-	1	0
	(f) Size 5-6½	per pair	-	1	0	-	1	4½
	(g) Size 7-11	per pair	-	1	3	-	2	0
	(4) Made of cotton, linen, sateen, jute or hemp, with rubber soles :							
	Children's sizes :							
	(a) Size 0-5½	per pair	-	-	1½	-	-	4½
	(b) Size 6-11½	per pair	-	-	2	-	-	6
	(c) Size 12-13	per pair	-	-	3	-	-	8
	Other than Children's sizes :							
	(d) Size 1-2½	per pair	-	-	4	-	1	4
	(e) Size 3-4½	per pair	-	-	5	-	1	5
	(f) Size 5-6½	per pair	-	-	7	-	1	7
	(g) Size 7-11	per pair	-	1	0	-	2	0

Item No.	Description of Goods	Unit	Rate of Import Duty	
			Preferential Tariff	General Tariff
	(5) Made of silk, artificial silk or satin, with leather soles : Other than Children's sizes :		£ s. p.	£ s. p.
	(a) Size 2-5	per pair	- 2 6	- 4 0
	(b) Size 5½-8	per pair	- 3 3	- 5 0
	(6) Football boots	per pair	- 1 3	- 2 6
	(7) Uppers for, whether wholly or partly prepared	per oke	1 4 0	1 16 0
16	Boots and shoes, not otherwise charged with duty, and top-boots, hip-boots, slippers and galoshes :			
	(a) Made wholly or partly of rubber, balata or gutta-percha	<i>ad valorem</i>	20 per cent.	40 per cent.
	(b) Other	<i>ad valorem</i>	20 per cent.	30 per cent.
17	Bran	per cwt.	- - 2	- - 3
18	Brass manufactures, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
19	Bricks	per 1,000	1 13 3	2 0 0
20	Brooms	per 100	- 16 6	1 10 0
21	Butter :			
	(a) Common	per oke	- - 2	- - 3
	(b) Fine, table	per oke	- - 4	- - 6
22	Butter substitutes (such as margarine and other vegetable and animal fat substitutes) ..	per oke	- - 1	- - 1½
23	Candles	per oke	- - 2½	- - 4
*24	Cement	per cwt.	- - 3½	- - 5
25	Cheese :			
	(a) Kachkaval, touloum and other similar kinds ..	per oke	- - 3	- - 4½
	(b) Other, <i>i.e.</i> Gruyere, Dutch, Cheddar, Stilton, Brie, Gorgonzola, Parmesan, Roquefort, etc., and their imitations ..	per oke	- - 6	- 1 0
26	Chemicals	<i>ad valorem</i>	7 per cent.	12 per cent.
27	Cider	per gallon	- 1 3	- 2 0
28	Cinematograph films, developed	<i>ad valorem</i>	10 per cent.	20 per cent.
29	Clocks and watches, and parts	<i>ad valorem</i>	12 per cent.	20 per cent.
30	Coal	per ton	- 2 4½	- 5 0
31	Cocoa and chicory	per oke	- - 1½	- - 2
32	Coffee :			
	(a) Raw	per oke	- - 4	- - 4½
	(b) Roasted or ground ..	per oke	- - 5	- - 6
33	Confectionery, including chocolate, sweets, pastry goods, etc.	<i>ad valorem</i>	16 per cent.	24 per cent.

* By Order in Council No. 1710 dated 2nd October, 1936, the Preferential Tariff is reduced to 2½ p.

Item No.	Description of Goods	Unit	Rate of Import Duty	
			Preferential Tariff	General Tariff
			£ s. p.	£ s. p.
34	Copper sheets, bottoms, bars and nails	per 100 okes	1 5 0	1 13 0
35	Copper manufactures, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
36	Cordage, rope and twine ..	per 100 okes	1 7 0	1 16 0
37	Cotton goods :			
	(1) Piece goods	<i>ad valorem</i>	12 per cent.	20 per cent.
	(2) Thread, finished	per 1,000 yards	- - 0 $\frac{3}{4}$	- - 2 $\frac{1}{4}$
	(3) Yarns :			
	(a) Nos. 4 to 14	<i>ad valorem</i>	16 per cent.	25 per cent.
	(b) Other	<i>ad valorem</i>	12 per cent.	20 per cent.
	(4) Other, not otherwise specified	<i>ad valorem</i>	12 per cent.	20 per cent.
38	Currants	per cwt.	- 1 3	- 1 6
39	Cutlery	<i>ad valorem</i>	16 per cent.	24 per cent.
40	Drugs	<i>ad valorem</i>	7 per cent.	12 per cent.
41	Dyes, not otherwise specified ..	<i>ad valorem</i>	7 per cent.	12 per cent.
42	Earthenware and china	<i>ad valorem</i>	12 per cent.	20 per cent.
43	Electrical goods and appliances	<i>ad valorem</i>	16 per cent.	24 per cent.
44	Firebricks, not otherwise specified	<i>ad valorem</i>	12 per cent.	20 per cent.
45	Fish :			
	(a) Dried, salted, or pickled	per oke	- - 0 $\frac{1}{2}$	- - 1
	(b) Tinned, in oil or tomato paste	<i>ad valorem</i>	10 per cent.	15 per cent.
46	Flour of wheat, rye or maize and crushed wheat and semolina	per ton	1 0 0	4 0 0
47	Fruit :			
	(a) Almonds	per oke	- - 0 $\frac{3}{4}$	- - 1
	(b) Nuts, dates and ground nuts	per 100 okes	- 3 6	- 5 5
	(c) Olives	per oke	- - 0 $\frac{1}{2}$	- - 0 $\frac{3}{4}$
	(d) Other, fresh	<i>ad valorem</i>	10 per cent.	15 per cent.
48	Furniture	<i>ad valorem</i>	12 per cent.	20 per cent.
49	Glass and glassware	<i>ad valorem</i>	16 per cent.	24 per cent.
50	Glass, common, window, of natural colour	per 100 okes	- 5 5	- 6 6
51	Greases	<i>ad valorem</i>	12 per cent.	20 per cent.
52	Gum, mastic	per oke	- 1 1	- 1 3
53	Haberdashery and millinery, not otherwise specified ..	<i>ad valorem</i>	12 per cent.	20 per cent.
54	Hardware	<i>ad valorem</i>	16 per cent.	24 per cent.
55	Hemp and jute manufactures and piece goods, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
56	Indigo	per oke	- - 6	- 1 0

Item No.	Description of Goods	Unit	Rate of Import Duty	
			Preferential Tariff	General Tariff
			£ s. p.	£ s. p.
57	Iron :			
	(a) Bars, rods, angle iron, joists and sheets (excluding galvanised) ..	per ton	1 4 0	1 16 0
	(b) Galvanised	<i>ad valorem</i>	16 per cent.	24 per cent.
	(c) Horse shoes	per100 okes	- 8 0	- 12 0
	(d) Nails, horse shoe	per100 okes	1 0 0	1 10 0
	(e) Nails, ordinary	per100 okes	- 6 0	- 9 0
	(f) Wire (excluding galvanised)	per100 okes	- 8 0	- 12 0
58	Iron and steel manufactures, not otherwise specified ..	<i>ad valorem</i>	16 per cent.	24 per cent.
59	Jams and jellies	<i>ad valorem</i>	12 per cent.	18 per cent.
60	Laundry blue	<i>ad valorem</i>	15 per cent.	30 per cent.
61	Lead sheets and piping and lead manufactures, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
62	Leather :			
	(a) Dressed	<i>ad valorem</i>	16½ per cent.	25 per cent.
	(b) Sole	<i>ad valorem</i>	13½ per cent.	20 per cent.
63	Leather goods	<i>ad valorem</i>	12 per cent.	20 per cent.
64	Linen manufactures and linen piece goods	<i>ad valorem</i>	16 per cent.	24 per cent.
65	Linoleum and oilcloth	<i>ad valorem</i>	16 per cent.	24 per cent.
66	Macaroni and vermicelli ..	per oke	- - 0½	- - 1½
67	Matches :			
	(a) For every gross of boxes of matches not exceeding 10,000 matches		- 2 6	- 4 0
	(b) For every gross of boxes of matches exceeding 10,000 matches; for 10,000 matches and so in proportion		- 2 6	- 4 0
68	Material intended for use in rendering cement or concrete waterproof	<i>ad valorem</i>	10 per cent.	15 per cent.
69	Medicines, not otherwise specified	<i>ad valorem</i>	7 per cent.	12 per cent.
70	Milk, preserved	per oke	- - 1	- - 1½
71	Motor cars, motor cycles, and parts thereof	<i>ad valorem</i>	10 per cent.	30 per cent.
72	Musical instruments, not otherwise specified	<i>ad valorem</i>	12 per cent.	20 per cent.
73	Oats	per cwt.	- - 2½	- - 3
74	Oils :			
	(1) Edible	per100 okes	- 8 0	- 12 0

Item No.	Description of Goods	Unit	Rate of Import Duty	
			Preferential Tariff	General Tariff
			£ s. p.	£ s. p.
	(2) Not edible :			
	(a) Benzine, petrol or motor spirit	per 4 gallons	- 3 0	- 3 4½
	(b) Kerosene	per 4 gallons	- - 4	- - 4½
	(c) Linseed	per 100 okes	- 14 0	1 1 0
	(d) Lubricating	per 100 okes	- 8 0	- 12 0
	(e) Other, not otherwise specified	per 100 okes	- 8 0	- 12 0
75	Paints, varnishes and colours (excluding Artists' colours) not otherwise specified	per 100 okes	- 18 3	1 2 0
76	Peas, roasted or otherwise	per oke	- - 0½	- - 0½
77	Perfumery and perfumed spirits, cosmetics, hair oil, hair dyes and wash, pomades and toilet powder	<i>ad valorem</i>	20 per cent.	30 per cent.
78	Perambulators	<i>ad valorem</i>	16 per cent.	24 per cent.
79	Photographic cameras, undeveloped films and paper	<i>ad valorem</i>	16 per cent.	24 per cent.
80	Pianos	each	6 13 3	10 0 0
81	Playing cards	per pack	- - 7½	- 1 2
82	Provisions, tinned, bottled, smoked, dried, etc., not otherwise specified	<i>ad valorem</i>	12 per cent.	18 per cent.
83	Pulley blocks and chain lifting apparatus	<i>ad valorem</i>	16 per cent.	24 per cent.
84	Rice	per 100 okes	- 1 0	- 2 0
85	Rubber manufactures, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
86	Safes	<i>ad valorem</i>	16 per cent.	24 per cent.
87	Sal-ammoniac	per 100 okes	- 10 0	- 12 2
88	Salt	per oke	- - 3	- - 4
89	Sesame	per 100 okes	- 4 2	- 5 0
90	Silk (inclusive of artificial silk) goods and piece goods, not otherwise specified	<i>ad valorem</i>	25 per cent.	35 per cent.
91	Silver and silver manufactures, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
92	Soap :			
	(a) Common	per oke	- - 1½	- - 4
	(b) Perfumed or toilet	<i>ad valorem</i>	20 per cent.	30 per cent.
93	Spices	per 100 okes	- 12 2	- 14 6
94	Spirits of all sorts, spirituous compounds, liqueurs and cordials :			
	(a) In bottles	per gallon	- 15 0	1 10 0
	(b) In barrel	per gallon	- 18 0	1 10 0

Item No.	Description of Goods	Unit	Rate of Import Duty	
			Preferential Tariff	General Tariff
95	Starch	per 100 okes	£ s. p. - 13 2	£ s. p. - 15 7
96	Stationery	<i>ad valorem</i>	12 per cent.	20 per cent.
97	Steel	<i>ad valorem</i>	16 per cent.	24 per cent.
98	Sugar and sugar candy	per oke	- - 3	- - 3½
99	Tea	per oke	- - 4	- - 6
100	Tiles :			
	(a) Roofing	per 1,000	1 13 3	2 0 0
	(b) Glazed and flooring	<i>ad valorem</i>	12 per cent.	20 per cent.
101	Timber :			
	(a) Planks, boards, logs, beams and rafters of mahogany, walnut, oak, teak and beech	per c. foot	- - 4	- - 6
	(b) Other planks, boards, logs, beams and rafters	per c. foot	- - 2½	- - 3½
	(c) Plywood	<i>ad valorem</i>	20 per cent.	30 per cent.
	(d) Other, not otherwise specified	<i>ad valorem</i>	20 per cent.	30 per cent.
102	Tin :			
	(a) Bars and ingots	per 100 okes	3 18 6	5 17 3
	(b) Plates (excluding embossed and coloured)	per 100 okes	- 10 3	- 15 3
	(c) Plates, embossed or coloured	<i>ad valorem</i>	16 per cent.	24 per cent.
	(d) Manufactures, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
103	Tobacco :			
	(a) Cigars and cigarettes	per oke	1 2 8	1 7 4½
	(b) Manufactured	per oke	- 14 5	- 17 4½
	(c) Snuff	per oke	- 8 3	- 10 0
	(d) Tumbeki	per oke	- 10 0	- 12 0
	(e) Unmanufactured	per oke	- 2 1	- 2 5
104	Toys	<i>ad valorem</i>	16 per cent.	24 per cent.
105	Turpentine (including mineral turpentine)	<i>ad valorem</i>	16 per cent.	20 per cent.
106	Vetches	per cwt.	- - 5	- - 6
107	Wax :			
	(a) Bees	per 100 okes	1 19 0	2 7 0
	(b) Paraffin	per 100 okes	- 12 4½	- 15 0
108	Wheat	per cwt.	- 1 0	- 1 4½
109	Wine in bottle :			
	(a) Sparkling	per gallon	- 8 0	- 12 0
	(b) Other	per gallon	- 6 0	- 9 0
110	Wine in wood	per gallon	- 4 0	- 6 0
111	Wire manufactures, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
112	Woollen piece goods	<i>ad valorem</i>	15 per cent.	30 per cent. or 1s. the square yard, whichever is the higher.

Item No.	Description of Goods	Unit	Rate of Import Duty	
			Preferential Tariff	General Tariff
113	Woollen manufactures, not otherwise specified	<i>ad valorem</i>	£ s. p. 15 per cent.	£ s. p. 30 per cent.
114	Zinc and zinc manufactures, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
115	Articles of food and drink not otherwise charged with duty nor exempted from duty and not prohibited to be imported	<i>ad valorem</i>	12 per cent.	15 per cent.
116	Goods, not otherwise charged with duty nor exempted from duty and not prohibited to be imported	<i>ad valorem</i>	16 per cent.	24 per cent.

SECOND SCHEDULE.

(Section 34).

TABLE OF EXEMPTIONS

Item No.

1. Aeroplanes and their parts : provided they are of British Empire Origin.
2. Agricultural, aboricultural, horticultural, poultry farming and bee-keeping tools and implements, their fittings, connections and gearings.
3. Anchors and chains (ships').
4. Animals and livestock.
5. Appliances and equipment certified by the Chief Veterinary Officer as being imported for the humane slaughter of animals.
6. Archaeological instruments, scientific appliances and technical apparatus used for the purpose of archaeological excavations and archaeological study.
7. Artists' materials proved to the satisfaction of the Collector to be imported into the Colony by an individual for his own use and not for sale.
8. Atlases, plans and maps (including globes).
9. Baggage. *Bona fide* baggage of a passenger, the property of and accompanied by

Provided that, in any special case where, for reasons beyond the control of the passenger, such baggage is not imported within the aforementioned period after the arrival of such passenger, the Colonial Secretary may, if he deems fit, extend this period for a further period not exceeding six months.

... pint, carriages, motor vehicles, bicycles, provisions, merchandise and piece goods.

Item No.	Description of Goods	Unit	Rate of Import Duty	
			Preferential Tariff	General Tariff
			£ s. p.	£ s. p.
113	Woollen manufactures, not otherwise specified	<i>ad valorem</i>	15 per cent.	30 per cent.
114	Zinc and zinc manufactures, not otherwise specified . .	<i>ad valorem</i>	16 per cent.	24 per cent.
115	Articles of food and drink not otherwise charged with duty nor exempted from duty and not prohibited to be imported	<i>ad valorem</i>	12 per cent.	15 per cent.
116	Goods, not otherwise charged with duty nor exempted from duty and not prohibited to be imported	<i>ad valorem</i>	16 per cent.	24 per cent.

SECOND SCHEDULE.

(Section 34).

Item
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7. Artists' materials proved to the satisfaction of the Collector to be imported into the Colony by an individual for his own use and not for sale.
8. Atlases, plans and maps (including globes).
9. Baggage. *Bona fide* baggage of a passenger, the property of and accompanied by such passenger or arriving within six months prior to or after the arrival of such passenger.

25/10/36 added by law 24 of 1946
Bona fide baggage shall consist of:—

- (a) wearing apparel and other personal effects ;
- (b) household effects (such as furniture, carpets, glassware, linen, cutlery, crockery and plate) which are proved to the satisfaction of the Comptroller to be for the personal or household use of the passenger and not for sale : provided that no person shall be entitled to exemption on household effects other than upon arrival to enter upon an office or employment or upon first arrival as a permanent resident.

Bona fide baggage shall not include the following articles :—

Arms, ammunition, cigars and cigarettes exceeding 100, tobacco exceeding half a pound, wines and spirits exceeding one pint, perfumed spirits exceeding one pint, carriages, motor vehicles, bicycles, provisions, merchandise and piece goods.

Item

No.

10. Baskets for use in the export of fruit.
11. Binder twine for agricultural purposes.
12. Bitumen, asphalt, pitch and tar.
13. Blind, articles for the education of the.
14. Boats and ships and their parts.
15. Boiler compositions and preparations for removing or preventing scale in boilers : provided they are of British Empire Origin.
16. Books, printed ; printed matter and advertising material printed on paper.
17. Borax for use as an insecticide.
18. Boy Scouts or Girl Guides (including their officers), clothing or equipment of, imported for their use and duly certified by the Secretary of the Cyprus Boy Scout or Girl Guide Association as so imported.
19. Carobs and carob seeds imported under licence of the Director of Agriculture.
20. Casks, barrels, drums and vats and staves, bungs, hoops and hooping, for use in constructing casks, barrels, drums and vats.
21. Chemical manures and fertilizers.
22. Chemicals, other than talc, duly certified by the importer as being solely for use in the manufacture of soap.
23. Cinematograph films, cultural or educational, imported by licence in writing previously obtained from the Cyprus Board of Film Censors and accompanied by a certificate to the effect that such films are cultural or educational.
24. Cinematograph films depicting news : provided they are of British Empire Origin.
25. Citric acid, metabisulphate, caustic soda, caustic potash, carbonate of potash, sulphuric acid and hydrochloric acid.
26. Cloth for the manufacture of fumigation tents.
27. Cylinders containing gas (the gas being dutiable).
28. Dairy appliances and equipment, including containers and packages used in the distribution of milk and milk products.
29. Demijohns, sealed on exportation, after identification.
30. Disinfectants, insecticides and fungicides.
31. Dutiable goods imported by Consuls and Consular Officers for exhibition purposes only.
32. Dutiable goods re-imported into the Colony and so proved to the satisfaction of the Collector.
33. Eggs which are certified as imported for incubation purposes. *See law 24 of 1946*
34. Firearms for the personal use of officers of His Majesty's Forces serving in the Colony.
35. Fire engines and water sprinklers and parts for same imported by or for the use of Municipal Councils : provided they are of British Empire Origin.
36. Fish, fresh, taken in the waters of the Colony.
37. Flags, British : provided they are of British Empire Origin.
38. Foundry coke : provided it is of British Empire Origin.
39. Foundry fire bricks : provided they are of British Empire Origin, and for use in foundries.
40. Furniture for churches and mosques, and articles intended to be used in the building and fitting of churches and mosques, and vestments and other articles necessarily used for religious services and certified to be so imported or used, as the case may be, by the proper ecclesiastical authority.
41. Goods imported by or on behalf of the Governor or in the absence of the Governor, the Officer Administering the Government, for his use.
42. Goods imported by or for the use of the Government.
43. Goods and stores imported by and for the use of His Majesty's Forces duly certified as such by an officer thereof.
44. Gymnastic apparatus imported for the use of schools.
45. Hay and straw and other animal food imported under permit from the Director of Agriculture.
46. Hoops for fruit, egg and vegetable boxes.
47. Hospital appliances or equipment certified under the hand of the Director of Medical Services to be imported for the use of any Hospital.

Item
No.

48. **Hotel furniture, i.e. bedsteads and wire mattresses, baths and basins, sanitary apparatus, electric light installation, blankets, linen, cutlery, glass and china, forming the first equipment of a hotel, upon proof to the satisfaction of the Comptroller that the following conditions have been complied with :—(a) That every article is to be used in a hotel for the construction of which a sum of not less than ten thousand pounds has been or is to be expended. (b) That every article is marked with the name of the hotel and/or with the name of the proprietor of the hotel. (c) That every article is of British Empire Origin or manufacture. (d) That the proprietor of the hotel enters, at the time of importation, into a bond in such form and secured in such manner as the Comptroller may prescribe and require, conditioned that, if at any time any article which in virtue of this exemption has been imported free from duties of Customs is sold to any person or is found in the possession of any person other than the proprietor of the hotel such proprietor shall in respect of such article pay forthwith the duties of Customs which would have been payable thereon at the time of importation.**
49. **Household effects (including one motor car) and personal effects imported by the Consular Officer of a foreign country within twelve months of his first arrival : provided that a similar privilege is accorded by such foreign country to the British Consulates therein.**
50. **Iron hooping.**
51. **Iron piping, and piping other than iron piping, including hose, and angles, bends, cocks, taps and other connections, imported for irrigation purposes and water supplies.**
52. **Kastanean, quebracho, oak myrobolan and fichte, extract dry and liquid, for the purpose of being used in tanning.**
53. **Linen and cloth proved to the satisfaction of the Comptroller to be imported for embroidery and re-exportation.**
54. **Machinery and parts of machinery, their fittings, connections and gearings.**
55. **Medals and decorations (Government) to be worn by persons in the Colony.**
56. **Medals, cups and shields or other trophies proved to the satisfaction of the Comptroller to have been won abroad as honorary distinctions or to have been sent by donors abroad for such purpose.**
57. **Medical, surgical and veterinary instruments and appliances.**
58. **Medicines, the following : atebirin, plasmoquine, quinine.**
59. **Microscopes and microscopical apparatus.**
60. **Mining lamps, mining hats and caps.**
61. **Military equipment imported by and for the use of any officer of His Majesty's Forces.**
62. **Military stores imported by His Majesty's Forces and duly certified as such by an officer thereof.**
63. **Mill stones and grinding stones.**
64. **Municipal poorhouse appliances and equipment certified as specially imported for the purpose : provided they are of British Empire Origin.**
65. **Municipal and other public slaughter-house accessories : provided they are of British Empire Origin.**
66. **Paper and cellophane certified as imported for use in wrapping fruit or vegetables for export.**
67. **Peat moss : provided it is of British Empire Origin.**
68. **Personal effects of Cypriots or persons domiciled in Cyprus who have died abroad.**
69. **Petroleum products other than petrol, benzine, kerosene and mineral turpentine.**
70. **Pig iron : provided it is of British Empire Origin.**
71. **Playing cards, materials for the manufacture of.**
72. **Postage stamps, used or unused.**
73. **Printed tissue paper for wrapping fruit, eggs and vegetables and printed labels for fruit, eggs and vegetable boxes of a design approved by the Director of Agriculture.**
74. **Printing ink, printing material and printers type.**
75. **Printing paper, white or coloured, certified by the importer as being for use for printing newspapers, books, leaflets, pamphlets and posters.**
76. **Produce of Cyprus re-imported.**
77. **Professional robes of advocates entitled to practise in Cyprus.**

Item No.

78. Raffia.
79. Sacks and sacking material for oil presses.
80. Sacks, empty, and sacking material.
81. Salt, rock, for use as lick for cattle.
82. School instruments and appliances used for educational purposes, which are imported for the use of schools and are certified to be for such use.
83. Scientific instruments and appliances for the purpose of scientific investigation and research.
84. Seeds, not otherwise specified, for sowing purposes, including seed potatoes, bulbs, plants and cuttings : provided that in the case of wheat, barley, oats, beans and vetches a licence be first obtained from the Director of Agriculture.
85. Shovels.
86. Silkworm eggs.
87. Silkworm eggs, empty cardboard boxes and labels for use in connection with the raising of in the Colony.
88. Sponges taken by licensed boats in the Colony.
89. Sports requisites and gear and musical instruments imported by and for the use of His Majesty's Forces duly certified as such by an officer thereof.
90. Street lamps and their fittings imported by or for Municipal Councils to be used in the lighting of streets within municipal limits and duly certified as so imported : provided they are of British Empire Origin.
91. Sulphur.
92. Teeth, false, materials and apparatus for the manufacture of.
93. Telephone and telegraph poles.
94. Theatrical appliances and requisites accompanying a theatrical or show troupe and necessary for their performances in the Colony.
95. Timber imported into the Colony ready cut to size for the purpose of being used for the making of cases for packing fruit, vegetables or eggs.
96. Tin cans, flattened, together with their lids, used for the purpose of packing jam or fruit preserves, and duly certified by the importer as being solely for re-export.
97. Tombstones and memorial tablets.
98. Tools and implements used in handicraft.
99. Uniforms of any Foreign Government to be worn by persons entitled to wear them.
100. Uniforms of Foreign Consuls and Consular Officers and national flags imported for their use.
101. Uniforms of public officers and professional robes of legal or judicial officers in the employment of His Majesty's Government : provided that such uniforms or robes are introduced for the personal use only of such officers, and have been duly authorized.
102. Vermouth essence certified by the consignee to be solely for use in the manufacture of vermouth for export.
103. Windmills and other appliances for raising water.
104. Wine, appliances for use in the manufacture and examination of.
105. Wire nails certified to be imported for use for fruit, egg and vegetable boxes : provided they are of British Empire Origin.
106. Wood wool and paper shavings for use in packing eggs, fruit and vegetables for export.

By Orders in Council Nos. 1721 and 1722 dated 21st December, 1936, the following items were added :

- 78A. Raw materials imported into Cyprus for the manufacture therein of leather goods for export and proved to the satisfaction of the Comptroller of Customs to be (a) unobtainable from local sources at a sufficiently cheap price in the necessary quality or quantity for the purposes of any such manufacture, and (b) of British Empire Origin where such raw materials are obtainable in the British Empire.
- 78B. Raw materials other than explosive substances imported into Cyprus for the manufacture therein of buttons for export and proved to the satisfaction of the Comptroller of Customs to be (a) unobtainable from local sources at a sufficiently cheap price in the necessary quality or quantity for the purposes of any such manufacture, and (b) of British Empire Origin, where such raw materials are obtainable in the British Empire.

THIRD SCHEDULE. (Section 56 (1).)

APPELLATION MARK.

Kind of Wine.	Appellation Mark.
For red wine	Cyprus red wine.
For white wine	Cyprus white wine.
For wine made of muscat grapes	Cyprus muscatel wine.
For Commandaria wine	Commandaria.

FOURTH SCHEDULE. (Section 57 (1).)

MARK OF ORIGIN.

Goods.	Manner of affixing, stamping or attaching the Mark of Origin.
Honey in jars. Jam in tins or bottles. Marmalade in tins or bottles. Marmalade pulp in tins or bottles. Preserved fruit in tins or bottles. Dried fruit in boxes containing one oke or less. Locoum in boxes containing one oke or less. Any other fruits, nuts and sweets in small retail receptacles. Brandy in bottles. Wine in bottles. Cigarettes in tins or boxes.	By adhesive label to be affixed on the jar, tin, bottle, box or other receptacle containing the goods.
Oranges and lemons and other citrus fruit.	
Silk goods, cotton goods and lace.	Wrappers in paper to bear the mark of origin by print thereon and the cases, boxes or other containers to bear the mark of origin stamped thereon.
	By adhesive label affixed or attached to the goods.

FIFTH SCHEDULE. (Section 63).

(A) WHARFAGE DUES FOR IMPORTS.

Item No.	Description of Goods	Rate
	(a) The following goods to be charged as follows:—	
1	Animals :	
	(a) Asses, camels, horses, mules and oxen	4s. each.
	(b) Other animals not specified	6p. each.
2	Bottles, empty :	
	(a) of one pint capacity or over	4p. per gross.
	(b) of less than one pint capacity	2p. per gross.
3	Bricks and tiles	4p. per 1,000.
4	Cement and lime	2p. per 100 okes.
5	Chemical manure	1p. per 100 okes.
6	Coals	6p. per ton.
7	Coffee	6p. per package not exceeding 60 okes.
		12p. per package exceeding 60 okes.
8	Copper plates, copper pans, boilers and stills	20p. per 100 okes.

Item No.	Description of Goods	Rate
9	Cotton, woollen and silk piece goods ..	8p. per package not exceeding 44 okes. 18p. per package exceeding 44 okes and not exceeding 440 okes. 30p. exceeding 440 okes.
10	Demijohns	½p. each.
11	Earthenware (loose) :	
	(a) Jars	2p. each.
	(b) Other	4p. per 100.
12	Furniture, chairs	9p. per dozen.
13	Grain : Wheat, barley, vetches and other grain	4p. per 5 kilés.
14	Gunpowder	8p. per package not exceeding 10 okes. 10p. per package exceeding 10 okes.
15	Hides and skins (undressed)	8p. per package.
16	Indigo	10p. per 20 okes or part thereof.
17	Iron and steel : Bars, bundles, joists, sheets, rods, pipes, grates, chains and chain cables (including galvanised)	6p. per 100 okes.
18	Lead	6p. per 100 okes.
19	Leather, sole	8p. per bale or package not exceeding 100 okes. 12p. per bale or package exceeding 100 okes.
20	Leather, other	18p. per package. 4p. in small parcels not exceeding 15 okes.
21	Machinery	1s. per case or package not exceeding 8 cubic feet. 3s. per case or package exceeding 8 and not exceeding 24 cubic feet. 6s. per case or package exceeding 24 and not exceeding 50 cubic feet. 12s. per case or package exceeding 50 cubic feet.
22	Machinery boilers	10s. each
23	Motor cars	£1 each.
24	Motor cycles	5s. each.
25	Musical instruments : Harmoniums, organs and pianos	4s. each.
26	Petrol and petroleum	1½p. per 8 gallons.
27	Poultry	1p. each.
28	Rice, flour and sugar	30p. per ton.
29	Slates	6p. per 1,000.
30	Timber	2 per cent. <i>ad valorem</i> .
31	Tobacco, unmanufactured, and tumbeki ..	10 <i>paras</i> per oke.
32	Wheels	1s. per pair.
33	Wines, beer and spirits :	
	(1) In cases	6p. per case of not more than one dozen. 1s. per case of more than one dozen.

Item No.	Description of Goods	Rate
	(2) In casks :	
	(a) Wines and beer	6 <i>p.</i> per cask containing not more than 100 okes. 1 <i>s.</i> per cask containing more than 100 okes.
	(b) Spirits	1 <i>s.</i> per cask containing not more than 100 okes. 12 <i>p.</i> per cask containing more than 100 okes.
34	Yarns :	
	(a) Cotton	4 <i>p.</i> per 100 okes net or part thereof.
	(b) Other	2 <i>s.</i> per case or bale not exceeding 440 okes. 3 <i>s.</i> 6 <i>p.</i> per case or bale exceeding 440 okes.

(b) Goods not specially rated to be charged as follows :—

1	Per bag, bundle, sack, tin, jar (not being empty) and small parcels :	
	(a) Not exceeding 20 okes	2 <i>p.</i>
	(b) Exceeding 20 and not exceeding 80 okes	4 <i>p.</i>
	(c) Exceeding 80 okes	6 <i>p.</i>
2	Per bale, case, box, trunk, crate, chest or truss :	
	(a) Not exceeding 40 okes	4 <i>p.</i>
	(b) Exceeding 40 and not exceeding 110 okes	8 <i>p.</i>
	(c) Exceeding 110 okes	2 <i>s.</i>
3	Per cask	10 <i>p.</i>
4	Per barrel, keg or drum	4 <i>p.</i>
5	All other packages or receptacles, not enumerated, each	4 <i>p.</i>
6	Goods not packed in any way :	
	(a) Weighing less than 10 okes	1 <i>p.</i>
	(b) Weighing 10 okes and less than 40 okes	2 <i>p.</i>
	(c) Weighing 40 okes and less than 100 okes	4 <i>p.</i>
	(d) Weighing 100 okes and upwards	6 <i>p.</i>
	(e) Per 100 okes of goods in bulk, usually so carried, not enumerated above	2 <i>p.</i>
7	Goods in bulk, not usually so carried, to be charged according to the package generally used for them, if not provided for above.	
8	In the event of two or more cases or packages being hooped, tied, or secured together into one bundle each case is to be considered as a separate case or package in levying wharfage dues.	

(c) Exemptions :—

1. Goods for the Government, or for His Majesty's Forces ; personal baggage ; used empty sacks ; empty casks, barrels and packages (not including jars or demijohns) ; firewood ; specie ; hay and straw ; wooden hoops and staves for casks ; *bona fide* samples of no marketable value ; sulphur ; and goods from other ports in the Colony.

2.—(a) All goods landed at any port in the Colony and declared at the time of landing to be destined for a foreign port shall on being shipped be exempt from the wharfage dues for imports levied hereunder and shall be liable only to one-fifth of the rates levied as wharfage dues for exports hereunder.

(b) All goods landed in error at any port in the Colony shall on being shipped be exempt from the wharfage dues for imports levied hereunder and shall be liable only to the wharfage dues for exports levied hereunder.

(c) Nothing in this paragraph contained shall apply to bonded goods.

3. Stores and equipment for vessels of war and for yachts used solely for the purpose of pleasure.

4. Oils and fuels for the use of aeroplanes : provided that wharfage dues shall in the first instance be paid upon the landing thereof, and the amount paid shall be refunded when such oils or fuels have been taken aboard an aeroplane.

(B) WHARFAGE DUES FOR EXPORTS.

Item No.	Description of Goods	Rate
	(a) The following goods to be charged as follows :—	
1	Animals :	
	(a) Asses, camels, horses, mules and oxen	1s. 2p. each.
	(b) Other animals not specified	2p. each.
2	Bones	5p. per ton.
3	Bricks and tiles	2p. per 1,000.
4	Carobs	$\frac{3}{4}$ p. per cantar of 180 okes.
5	Chrome ore	3p. per ton.
6	Coals and charcoal	3p. per ton.
7	Copper ore, unrefined	1 $\frac{1}{2}$ p. per ton.
8	Cotton seed	3p. per ton.
9	Cotton	4 $\frac{1}{2}$ p. per package or bale not exceeding 100 okes. 1s. per package or bale exceeding 100 okes.
10	Earthenware :	
	(a) Empty jars of 20 okes content and upwards	1p. each.
	(b) Empty jars of less than 20 okes content	$\frac{1}{2}$ p. each.
	(c) Other, loose	1p. per 100.
11	Firewood	3p. per ton.

Item No.	Description of Goods	Rate
12	Flax	2 <i>p.</i> per package.
13	Fruit, fresh :	
	(a) Lemons and oranges	1 <i>p.</i> per 1,000.
	(b) Pomegranates	1 <i>p.</i> per 100 okes.
	(c) Other	$\frac{1}{2}$ <i>p.</i> per basket or package not exceeding 10 okes. $\frac{1}{2}$ <i>p.</i> per basket or package not exceeding 25 okes. 1 <i>p.</i> per basket or package exceeding 25 okes.
14	Fruit, dried :	
	(a) Raisins	$\frac{1}{2}$ <i>p.</i> per package not exceeding 40 okes. $\frac{1}{2}$ <i>p.</i> per package exceeding 40 okes and not exceeding 100 okes. 1 <i>p.</i> per package exceeding 100 okes.
	(b) Other	1 <i>p.</i> per package not exceeding 25 okes. 2 <i>p.</i> per package exceeding 25 okes.
15	Grain : Barley, oats, vetches and wheat..	$\frac{3}{4}$ <i>p.</i> per 10 kilés.
16	Gypsum and lime	4 $\frac{1}{2}$ <i>p.</i> per ton when shipped from a Government pier.
17	Gypsum stone	2 <i>p.</i> per ton when shipped from a Government pier.
18	Hides and skins	4 <i>p.</i> per package.
19	Minerals, unenumerated	1 <i>s.</i> per ton.
20	Ochre and terra umbra	3 <i>p.</i> per ton when shipped from a Government pier.
21	Petrol and petroleum	$\frac{1}{4}$ <i>p.</i> per 8 gallons.
22	Poultry :	
	(a) Turkeys	1 <i>p.</i> each.
	(b) Other	$\frac{1}{2}$ <i>p.</i> each
23	Silk cocoons	6 <i>p.</i> per package.
24	Spirits in tins and demijohns	$\frac{1}{2}$ <i>p.</i> up to 50 okes. 1 <i>p.</i> from 50 to 100 okes. 2 <i>p.</i> over 100 okes.
25	Spirits in cases	2 <i>p.</i> per case of not more than one dozen. 3 <i>p.</i> per case of more than one dozen.
26	Spirits in casks	3 <i>p.</i> per cask containing not more than 100 okes. 4 <i>p.</i> per cask containing more than 100 okes.
27	Stones, sawn, dressed or rough	2 <i>p.</i> per 100.

Item No.	Description of Goods	Rate
28	Sumac	$\frac{1}{4}p.$ per 100 okes.
29	Timber	1 per cent. <i>ad valorem</i> .
30	Vegetables, fresh or dried	$\frac{1}{2}p.$ per 100 okes.
31	Wines in cases	$1p.$ per case of not more than one dozen. $1\frac{1}{2}p.$ per case of more than one dozen.
32	Wine and vinegar	$\frac{1}{2}p.$ per demijohn or tin containing not more than 50 okes.
33	Wine and vinegar in cask	$2p.$ per cask containing not more than 100 okes. $3p.$ per cask containing more than 100 okes.
34	Wool	$4\frac{1}{2}p.$ per package not exceeding 100 okes. 1s. per package exceeding 100 okes.
(b) Goods not specially rated to be charged as follows:—		
1	Per bag, bundle, sack, tin, jar (not being empty) and small parcels:	
	(a) Not exceeding 20 okes	$1p.$
	(b) Exceeding 20 and not exceeding 80 okes	$2p.$
	(c) Exceeding 80 okes	$3p.$
2	Per bale, case, box, trunk, crate, chest or truss:	
	(a) Not exceeding 40 okes	$2p.$
	(b) Exceeding 40 and not exceeding 110 okes	$4p.$
	(c) Exceeding 110 okes	1s.
3	Per cask	$5p.$
4	Per barrel, keg or drum	$2p.$
5	All other packages or receptacles, not enumerated	$2p.$ each.
6	Per 100 okes of goods in bulk, usually so carried, not enumerated above	$1p.$
7	Goods in bulk, not usually so carried, to be charged according to the package generally used for them if not provided for above.	
8	In the event of two or more cases or packages being hooped, tied or secured together into one bundle each case is to be considered as a separate case or package in levying wharfage dues.	

(c) Exemptions :—

1. Goods shipped by the Government or for His Majesty's Forces ; personal baggage ; empty sacks, casks or packages (not including jars or demijohns) ; salt ; straw ; mats for dunnage ; *bona fide* stores and provisions for ships in ports, in reasonable quantities ; goods for other places ; specie ; small packages, not exceeding 5s. in value, accompanying a passenger when embarking ; and shingle and sand.

2. Stores and equipment for vessels of war and for yachts used solely for the purpose of pleasure.

SIXTH SCHEDULE.

(Section 99.)

ENACTMENTS REPEALED.

Enactments.	Extent of Repeal.
1. The Customs and Excise Regulation Law, 1879, (No. 24 of 1879)	The whole.
2. The Customs, Excise and Revenue Law, 1899, (No. 22 of 1899)	The whole, except sections 1 and 31.
3. The Wine and Spirit (Warehouses) Law, 1924, (No. 9 of 1924)	The whole.
4. The Customs and Excise Regulation (Amendment) Law, 1924, (No. 10 of 1924)	The whole.
5. The Customs, Excise and Revenue Law, 1924, (No. 13 of 1924)	The whole.
6. The Customs, Excise and Revenue Law, 1925 (No. 16 of 1925)	The whole.
7. The Customs, Excise and Revenue Law, 1926, (No. 4 of 1926)	The whole
8. The Customs, Excise and Revenue Law, 1927, (No. 11 of 1927)	The whole.
9. The Customs and Excise Regulation (Amendment) Law, 1928, (No. 6 of 1928)	The whole.
10. The Customs and Excise Regulation (Amendment, No. 2) Law, 1928, (No. 25 of 1928)	The whole.
11. The Customs, Excise and Revenue Law, 1928, (No. 27 of 1928)	The whole.
12. The Customs and Excise Regulation (Amendment) Law, 1930, (No. 4 of 1930)	The whole.
13. The Customs and Excise Regulation (Amendment, No. 2) Law, 1930, (No. 5 of 1930)	The whole.
14. The Customs and Excise Regulation (Amendment, No. 3) Law, 1930, (No. 36 of 1930)	The whole.
15. The Customs, Excise and Revenue Law, 1931, (No. 13 of 1931)	The whole.
16. The Cyprus (Customs, Excise and Revenue) Order in Council, 1931	The whole.
17. The Cyprus (Customs, Excise and Revenue) Order in Council, 1931, Amendment Law, 1932, (No. 2 of 1932)	The whole.

Enactments.	Extent of Repeal.
18. The Customs, Excise and Revenue Law, 1932, (No. 7 of 1932)	The whole.
19. The Customs, Excise and Revenue (Amendment) Law, 1932, (No. 22 of 1932)	The whole.
20. The Cyprus (Customs, Excise and Revenue) Order in Council, 1931, Amendment (No. 2) Law, 1932, (No. 30 of 1932)	The whole.
21. The Cyprus (Customs, Excise and Revenue) Order in Council, 1931, Amendment (No. 3) Law, 1932, (No. 42 of 1932)	The whole.
22. The Cyprus (Customs, Excise and Revenue) Order in Council, 1931, Amendment (No. 4) Law, 1932, (No. 43 of 1932)	The whole.
23. The Cyprus (Customs, Excise and Revenue) Order in Council, 1931, Amendment (No. 5) Law, 1932, (No. 51 of 1932)	The whole.
24. The Customs, Excise and Revenue Law, 1933, (No. 23 of 1933)	The whole.
25. The Cyprus (Customs, Excise and Revenue) Order in Council, 1931, Amendment Law, 1933, (No. 34 of 1933)	The whole.
26. The Cyprus (Customs, Excise and Revenue) Order in Council, 1931, Amendment (No. 2) Law, 1933, (No. 36 of 1933)	The whole.
27. The Cyprus (Customs, Excise and Revenue) Order in Council, 1931, Amendment Law, 1934, (No. 1 of 1934)	The whole.
28. The Aircraft and Motor Vehicles (Temporary Importation) Law, 1934, (No. 23 of 1934)	The whole.
29. The Air Transport (Exemption from Dues) Law, 1934, (No. 29 of 1934)	The whole.
30. The Cyprus (Customs, Excise and Revenue) Order in Council, 1931, (Amendment No. 3) Law, 1934, (No. 33 of 1934)	The whole.
31. The Cyprus (Customs, Excise and Revenue) Order in Council, 1931, Amendment (No. 4) Law, 1934, (No. 36 of 1934)	The whole.
32. The Customs, Excise and Revenue Law, 1934, (No. 50 of 1934)	The whole.
33. The Cyprus (Customs, Excise and Revenue) Order in Council, 1931, Amendment Law, 1935, (No. 10 of 1935)	The whole.
34. The Cyprus (Customs, Excise and Revenue) Order in Council, 1931, Amendment (No. 2) Law, 1935, (No. 23 of 1935)	The whole.
35. The Customs and Excise Regulation (Amendment) Law, 1936, (No. 7 of 1936)	The whole.
36. The Cyprus (Customs, Excise and Revenue) Order in Council, 1931, (Amendment) Law, 1936, (No. 10 of 1936)	The whole.

This Law came into operation on 14th September, 1936.