No. 23 of 1945.

A LAW TO AMEND THE TOBACCO LAWS, 1932 TO 1944.

R. E. TURNBULL,

[6th December, 1945.

Officer Administering the Government.

DE it enacted by His Excellency the Officer Administering the Government and Commander-in-Chief of the Colony of Cyprus as follows:-

1. This Law may be cited as the Tobacco (Amendment) Short title. Law, 1945, and shall be read as one with the Tobacco Laws, 40 of 1932 1932 to 1944, (hereinafter referred to as "the principal Law"), and the principal Law and this Law may together be cited as the Tobacco Laws, 1932 to 1945.

39 of 1933

9 of 1934 7 of 1935 29 of 1935 15 of 1936

22 of 1940 9 of 1942 18 of 1942

32 of 1942 1 of 1943 21 of 1944

2. The principal Law is hereby amended as follows:-(a) by the insertion after section 24 of the following 24A and 31A

section :-"Factories not to be. open except in presence of Excise Officers.

24A.—(1) No factory shall be open for the manufacture of tobacco or for any other purpose except in the presence of an Excise Officer appointed under the provisions of section 31 of this Law.

(2) Any person acting in contravention of sub-section (1) of this section shall be guilty of an offence and shall, on summary conviction, be liable to imprisonment not exceeding six months or to a fine not exceeding fifty pounds or to both such imprisonment and fine and any tobacco so manufactured shall be forfeited.

(b) by the insertion after section 31 of the following

section :-"Days and hours of work.

31A. -(1) The days on which and the hours during which any Excise Officer appointed under section 31 of this Law shall work shall be the same as the days and hours of work for Customs Officers under the Customs Laws. 1936 to 1945, or any law amending or substituted for the same.

31 of 1936 to 9 of 1945

(2) Overtime work may be permitted by the Collector of Customs upon payment by the manufacturer concerned of overtime

Insertion of new sections in the principal

fees at the same rates as prescribed from time to time for Customs Officers under the Customs Laws, 1936 to 1945, or any law amending or substituted for the same."

Repeal of section 38 of the principal Law and substitution of new section.

"Consump-

tion duty.

3. Section 38 of the principal Law is hereby repealed and the following section substituted therefor:—

38. There shall be paid, in the manner hereinafter provided, upon every oke of manufactured tobacco, consumption duty at the rate of one pound fourteen shillings and three piastres."

H. G. RICHARDS, Acting Colonial Secretary.

6th December, 1945.