

(b) The Commissioner shall, as soon as possible, proceed to enquire into the justice of the assessment and his decision thereon shall be final.

(4) Whenever any Rules made under this section contain any provision regarding assessments and appeals therefrom, such rules shall, in so far as they apply to non-resident occupiers, be read subject to the provisions of sub-section (3).'

3. Whenever in any Rules made by a Village Health Commission, provision is made for the assessment on occupiers of an annual rate, the rules shall be read as if the maximum rate therein referred to were ten pounds.

Rules to be read as if providing for a maximum rate of ten pounds.

H. G. RICHARDS,

Acting Colonial Secretary.

24th June, 1948.

No. 20 of 1948.

A LAW TO AMEND THE ESTATE DUTY
LAWS, 1942 TO 1948.

WINSTER,]

Governor.

[24th June, 1948.

BE it enacted by His Excellency the Governor and Commander-in-Chief of the Colony of Cyprus as follows :—

1. This Law may be cited as the Estate Duty (Amendment No. 2) Law, 1948, and shall be read as one with the Estate Duty Laws, 1942 to 1948 (hereinafter referred to as "the principal Law"), and the principal Law and this Law may together be cited as the Estate Duty Laws, 1942 to (No. 2) 1948.

Short title.

28 of 1942

16 of 1944

4 of 1946

10 of 1948

Insertion of
new heading
and sections
63A, 63B, 63C
and 63D in
the principal
Law.

2. The principal Law is hereby amended by the insertion therein immediately after section 63 of the following heading and sections :—

“ *Vakf Property.*

Definitions.

63A. For the purposes of sections 63A, 63B, 63C and 63D—

‘ beneficiary ’ means any person on whom any Vakf property devolves on the death of the deceased ;

‘ Vakf property ’ means any property made Vakf (whether before or after the date of the coming into operation of this Law) by a valid dedication under any Law for the time being in force relating to valid deeds of dedication by Moslems, but shall not include any Mazbouta and Mulhaka non-Meshrouta Vakf.

Vakf
property
not to be
aggregated
with other
property.

63B. Notwithstanding anything in this Law contained, for the purpose of determining the estate duty to be paid on any Vakf property and on any other property passing on the death of the deceased the Vakf property and such other property shall be treated as separate estates and the values thereof shall not be aggregated.

Payment
of estate
duty by
beneficiary.

63C.—(1) The beneficiary shall pay the estate duty in respect of any Vakf property to the extent to which a benefit accrues or arises by the cesser of the interest which the deceased or any other person had in such property, ceasing on the death of the deceased.

(2) The beneficiary may elect, by giving written notice to the Commissioner within thirty days after the date of a notice of assessment, to pay the estate duty by instalments and in that event—

- (a) a sum equal to six per centum of the estate duty payable shall be added thereto and the total amount paid by fifteen equal yearly instalments ;
- (b) the first of such instalments shall be payable at the expiration of twelve months next after the date of the death of the deceased and the fourteen following instalments at yearly

intervals of twelve months, each to be computed from the day on which the first instalment shall have become due :

Provided that if the beneficiary shall die before all such instalments have been paid then any instalments not due at his death shall cease to be payable ;

- (c) if any instalment is not paid by the date on which it becomes due under the provisions of this sub-section, a sum equal to five per centum of the amount of the instalment payable shall be added thereto and the provisions of sub-section (4) of this section, relating to the collection and recovery of estate duty on Vakf property shall apply to the collection and recovery of such sum.

(3) Where any beneficiary dies before a notice of assessment is issued to him in respect of any liability to estate duty under this section, the legal representative of such beneficiary shall have the same rights and be liable for the payment of the same amount of estate duty with which such beneficiary would have been liable.

(4) Where any estate duty on any Vakf property or any instalment of such duty is not paid in accordance with the provisions of this section, the Commissioner may—

- (a) issue to the District Court a certificate containing particulars of such duty, the name and address of the person by whom it is payable and a schedule of the property from the income of which the duty may be received and thereupon the District Court shall, without further process, issue its warrant for the attachment of such income or a sufficient part thereof in the like manner as if it were attached by order of a competent Court for the payment of a judgment debt, and the proceeds of such attachment shall be applied in payment of the estate duty

due and the surplus thereof (if any) after deducting any costs and charges that may be payable shall be paid to the person in default ; or

(b) sue for and recover such duty in his official name in a court of competent jurisdiction, with full costs of suit from the person charged therewith as a debt due to the Government of the Colony.

Other provisions of the Law to apply to Vakf property.

63D. Subject to the provisions of sections 63A, 63B and 63C of this Law, the other provisions of this Law shall, in so far as they are not inconsistent with such sections, apply to Vakf property as they apply to any other estate."

Date of coming into operation.

3. This Law shall be deemed to have come into operation on the 1st day of December, 1942.

24th June, 1948.

H. G. RICHARDS,
Acting Colonial Secretary.

NO. 21 OF 1948.

A LAW TO AMEND THE DIPLOMATIC PRIVILEGES (EXTENSION) LAW, 1947.

WINSTER,]

[28th June, 1948.

Governor.

BE it enacted by His Excellency the Governor and Commander-in-Chief of the Colony of Cyprus as follows :—

Short title.

1. This Law may be cited as the Diplomatic Privileges (Extension) Amendment Law, 1948, and shall be read as one with the Diplomatic Privileges (Extension) Law, 1947 (hereinafter referred to as "the principal Law"), and the principal Law and this Law may together be cited as the Diplomatic Privileges (Extension) Laws, 1947 and 1948.

25 of 1947

Amendment of section 2 (2) of the principal Law.

2. Sub-section (2) of section 2 of the principal Law is hereby amended by the deletion therefrom of the proviso at the end thereof and also by the deletion of the colon which precedes it and the substitution therefor of a full stop.

28th June, 1948.

H. G. RICHARDS,
Acting Colonial Secretary.