



SUPPLEMENT No. 2

TO

THE CYPRUS GAZETTE No. 3732 OF 17TH DECEMBER, 1953

LEGISLATION.

THE STATUTE LAWS OF CYPRUS

No. 41 of 1953.

A LAW TO AMEND THE TOBACCO LAW.

CAP. 170.

A. B. WRIGHT,
Governor.

[9th December, 1953.]

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 Tobacco (Amendment) Law, 1953, and shall be read as one with the Tobacco Law (hereinafter referred to as "the principal Law").

Substitution
of "excise
duty" for
"consump-
tion duty".

Amendment
of section 2
of the
principal
Law.

2. The principal Law is hereby amended by the substitution for the words "consumption duty", wherever they occur in the principal Law, of the words "excise duty".

3. Section 2 of the principal Law is hereby amended by the insertion therein, immediately after the definition of "dealer", of the following definitions:—

"'excise duty' means the duty imposed under the provisions of Part III of this Law ;

'Excise Officer' means any officer of the Department of Customs and Excise ;

'export' with its grammatical variations and cognate expressions means to convey goods from a port or shipping place in the Colony to a place outside the Colony under the provisions of the Customs Law, or any Law amending or substituted for the same ;".

Cap. 292.
5 of 1952.
19 of 1953.
27 of 1953.

Amendment
of section 11
of the
principal
Law.

4. Section 11 of the principal Law is hereby amended by the deletion therefrom of sub-section (3) and the substitution therefor of the following sub-section:—

"(3) Any tobacco, the property of a grower, remaining in any Customs House or any tobacco warehouse for a period exceeding two years shall be destroyed by the Collector of Customs at the expense of the grower :

Provided that—

(i) the Comptroller may, in his discretion, extend the said period of two years by such further period not exceeding one year, as he may deem fit ;

(ii) in any case in which the said period of two years has not been extended by the Comptroller, the Collector of Customs shall give to the grower three months previous notice of his intention to destroy such tobacco."

Amendment
of section 21
of the
principal
Law.

5. Section 21 of the principal Law is hereby amended by the deletion therefrom of sub-section (3) and the substitution therefor of the following sub-section:—

"(3) Any tobacco, the property of a dealer, remaining in any Customs House or any tobacco warehouse for a period exceeding five years shall be destroyed by the Collector of Customs at the expense of the dealer :

Provided that—

(i) the Comptroller may, in his discretion, extend the said period of five years by such further period not exceeding two years, as he may deem fit ;

(ii) in any case in which the said period of five years has not been extended by the Comptroller, the Collector of Customs shall give to the dealer three months previous notice in writing of his intention to destroy such tobacco."

6.—(1) Sections 24, 25, 26, 27, 28 and 29 of the principal Law are hereby repealed and the following sections substituted therefor:—

Repeal of sections 24 to 29 of the principal Law and substitution of new sections.

“ Factory licence and fees.

24.—(1) No person shall manufacture tobacco unless he holds a factory licence issued by the Comptroller and has given such security and in such manner as may be prescribed for the due performance of his obligations in connection therewith.

First Schedule.

(2) Every factory licence shall be in the form set out in the First Schedule to this Law and there shall be paid in respect thereof a fee of five pounds.

(3) Every applicant for a factory licence shall furnish the Comptroller with a certificate from the Commissioner of Labour, or such other person or authority as may be prescribed, that the premises for which the licence is required conform with the Law and regulations in force for the time being for the regulation of trades and industries or factories, and such premises shall contain accommodation, to the satisfaction of the Comptroller, for such Excise Officer or Officers as the Comptroller may direct.

(4) The Comptroller may refuse to issue a factory licence in respect of any premises the situation, structural arrangement or condition of which is, in his opinion, such as to prevent the satisfactory exercise of Revenue supervision.

(5) Any person acting in contravention of, or failing to observe or perform, any of the conditions of a factory licence shall be guilty of an offence and shall on conviction be liable to imprisonment for a term not exceeding six months or to a fine not exceeding fifty pounds or to both such imprisonment and fine.

(6) Any person, not being the holder of a factory licence who—

(a) manufactures tobacco ;

(b) has in his possession or keeps or makes use of any instrument, machinery, tool or other appliance ordinarily used in the manufacture of tobacco in such circumstances as to indicate that they are kept or used for the manufacture of tobacco,

shall be guilty of an offence and shall, on conviction, be liable to imprisonment for a term not exceeding twelve months or to a fine not exceeding one

hundred pounds or to both such imprisonment and fine, and the Court trying the case may order that any tobacco, manufactured tobacco, instrument, machinery, tool or other appliance in respect of which the offence has been committed shall be forfeited.

Duration of
factory
licence.

25.—(1) Every factory licence shall, unless previously revoked, expire on the 31st day of December in the year in which it is issued.

Factory
licence
to be
personal
to holder.

(2) Every factory licence shall be personal to the holder and shall be valid only in respect of the premises mentioned therein.

Transfer
of factory
licence.

(3) A factory licence shall not be transferable save with the approval of the Comptroller.

Suspension
and revo-
cation of
factory
licence.

26.—(1) The premises in respect of which a factory licence has been issued shall be maintained at all times in proper repair and condition to the satisfaction of the Comptroller so as to enable the exercise of effective supervision in the interests of Revenue and, if they are not so maintained, the Comptroller may, by notice in writing under his hand, require the licensee to remedy the failure within such reasonable period, not being less than ten days, as may be specified in the notice and, if the licensee fails to comply with the requirement, the Comptroller may suspend the licence until the failure is remedied :

Provided that the licensee may, within seven days from the day of the notification to him of the suspension, appeal to the Governor whose decision thereon shall be final and conclusive :

Provided further that the suspension shall not take effect until after the expiration of seven days from the day of its notification as aforesaid, and that, where a valid appeal has been made, the suspension shall not have effect unless and until the appeal has been determined and the Governor confirms the suspension.

(2) The Comptroller may, in his discretion, revoke the factory licence of any person who has been convicted under sub-section (5) of section 24 of this Law.

No fee
refunded.

27. No fee paid in respect of any factory licence shall be refunded on the ground that the licence has been suspended or revoked or for any other reasons,

Exhibition
of licence.

28. The holder of a factory licence shall, at all times, exhibit the licence in a conspicuous place upon the premises, and, if he fails so to do, shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding twenty pounds.

Factory
shall not
be open
save in
presence of
Excise
Officer.

29.—(1) No factory shall be open for the manufacture of tobacco except in the presence of an Excise Officer stationed therein under the provisions of section 33 of this Law and no factory shall be open for any other purpose except in the presence of an Excise Officer.

(2) Any person acting in contravention of sub-section (1) of this section shall be guilty of an offence and shall, on 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 manufactured, delivered or received contrary to the provisions of this section shall be forfeited.

No access to
factory save
with per-
mission.

29A.—(1) Subject to the provisions of section 35 of this Law and of any other Law enabling entry to any premises or factory, no person other than the manufacturer and his employees shall enter, or have access to, the factory, save with the permission of an Excise Officer.

(2) Any person who acts in contravention of sub-section (1) shall be guilty of an offence and shall be liable to a fine not exceeding twenty-five pounds.”

(2) Every factory licence issued under the principal Law, prior to the date of the coming into operation of this Law, shall expire upon the coming into operation of this Law : Expiration
of existing
licences and
savings.

Provided that the provisions of section 29 of the principal Law repealed by this section shall be deemed not to have applied to any such factory licence in respect of the period of its validity between the date of the termination of the last complete year for which it has been valid and the date of its expiration by virtue of this sub-section.

7. Section 33 of the principal Law is hereby amended by the deletion therefrom of sub-sections (1) and (2) and the substitution therefor of the following sub-sections :— Amendment
of section
33 of the
principal
Law.

“(1) The Collector of Customs shall, from time to time, station one or more Excise Officers for duty in every factory.

(2) Any Excise Officer stationed at any factory under the provisions of sub-section (1) hereof shall have the right to search any vehicle which, or any person who, enters or leaves the factory.”

Repeal of section 34 of the principal Law and substitution of new section

8. Section 34 of the principal Law is hereby repealed and the following section substituted therefor:—

“Days and hours of work.

Cap. 292
5 of 1952
19 of 1953
27 of 1953.

34.—(1) The days and hours during which any factory may be open for the manufacture of tobacco or any other purpose shall be such as may be approved by the Comptroller, but so that the ordinary hours of duty per week of any Excise Officer performing duty therein shall not exceed those prescribed for Customs Officers under the Customs Law, or any Law amending or substituted for the same.

(2) Overtime work outside such approved days and hours may be permitted by the Collector of Customs upon written application by the manufacturer concerned and payment by him of fees at such rates and under such conditions as may be prescribed under the Customs Law, or any Law amending or substituted for the same.”.

Cap. 292.
5 of 1952
19 of 1953
27 of 1953.

Repeal of section 36 of the principal Law and substitution of new section.

9. Section 36 of the principal Law is hereby repealed and the following section substituted therefor:—

“Accounting of stock.

36.—(1) Whenever the Comptroller shall think fit, the stock of tobacco, manufactured or unmanufactured, in any factory or under the control of a manufacturer, shall be weighed in the presence of an Excise Officer, and an account thereof taken.

(2) If the quantity found shall exceed the quantity which, according to the balance of the account, ought to be found, the surplus shall be brought to account in the registers of the factory or other store, as the case may be, and the manufacturer shall be liable forthwith to pay double the excise duty, chargeable on manufactured tobacco, on such excess, unless he duly accounts for the same to the satisfaction of the Comptroller:

Provided that the Comptroller may in his discretion remit the whole or any part of such excise duty if, in his opinion, the whole or any part of such excess is due to natural causes.

(3) If the quantity found shall be less than the quantity which, according to the balance of the account, ought to be found, the manufacturer shall, in addition to any other penalty which may be incurred, be liable forthwith to pay double the excise duty chargeable on manufactured tobacco,

on such deficiency, unless he duly accounts for the same to the satisfaction of the Comptroller :

Provided that the Comptroller may in his discretion remit the whole or any part of such excise duty if, in his opinion, the whole or any part of such deficiency is due to drying or other natural causes.”.

10. Section 40 of the principal Law is hereby repealed and the following section substituted therefor :—

“ Sale and consumption of tobacco in factory prohibited.

40. No tobacco or manufactured tobacco shall be sold for consumption in, or be consumed in, any factory.”.

Repeal of section 40 of the principal Law and substitution of new section.

11. Sections 41, 42, 43, 44, 45 and 46 of the principal Law are hereby repealed and the following sections substituted therefor :—

“ Excise duty.

41. There shall be levied and paid upon every oke of manufactured tobacco, manufactured for consumption in the Colony, an excise duty at the rate of three pounds, two shillings and eight piastres.

Repeal of sections 41 to 46 of the principal Law and substitution of new sections.

Banderoles.

42.—(1) The evidence that excise duty has been paid upon tobacco manufactured in the Colony shall be the application thereto, in the manner prescribed, of banderoles provided by the Collector of Customs upon payment of the excise duty represented thereby.

(2) Banderoles shall be in such form as the Comptroller may from time to time prescribe.

Conditions for the withdrawal of manufactured tobacco from the factory.

43.—(1) No tobacco manufactured in a factory shall be taken out of such factory for local consumption unless—

(a) enclosed in packets each containing a net weight of manufactured tobacco being not less nor more than four drams or any multiple of four drams :

Provided that—

(i) the Comptroller may grant to any manufacturer a special licence, subject to such conditions as he may impose (which licence he may revoke at any time upon failure of the holder to comply with any of the conditions thereof), to manufacture and issue from his factory, for consumption in the

Colony, manufactured tobacco in packets each containing a net weight of manufactured tobacco of two drams ;

- (ii) in any packet of manufactured tobacco in the form of cigarettes, the number of cigarettes shall not exceed eight for every two drams of manufactured tobacco contained therein ;
- (b) every packet of cut tobacco contains eight, twelve or sixteen drams net weight of cut tobacco, and cigarette papers in the proportion of thirty cigarette papers for every eight drams of such cut tobacco. Each cigarette paper shall bear the name of the manufacturer and the name of the town or place where the factory is situated printed thereon, in such manner as may be approved by the Comptroller ;
- (c) every packet bears a banderole appropriate to the weight of manufactured tobacco contained therein ;
- (d) every packet is banderoled in such manner that the packet cannot be opened without breaking the banderole ;
- (e) every packet is of such shape, construction, and material as may be approved by the Comptroller ;
- (f) every packet bears, printed on the outside thereof, the full name of the manufacturer, and the name of the town or place where his factory is situated ;
- (g) every packet bears, stamped on the banderole affixed thereto, the manufacturer's name and the town or place where his factory is situated.

(2) Save as provided in sections 44 and 47, any tobacco manufactured in a factory and taken out of such factory contrary to the provisions of sub-section (1) hereof shall be forfeited.

(3) Any person acting in contravention of any of the provisions of sub-section (1) hereof shall be guilty of an offence and shall, on conviction, be liable to imprisonment not exceeding six months or to a fine not exceeding fifty pounds or to both such imprisonment and fine.

Return of tobacco to factory in certain cases.

44. If any packet of manufactured tobacco, which has been issued from the factory, shall be found not to conform with the provisions of paragraph (a) of sub-section (1) of section 43 by reason of the fact that the net weight of manufactured tobacco therein exceeds or is less than the weight required by the said sub-section by an amount not exceeding five per centum, every such packet shall be returned to the factory whence it was issued, at the expense of the manufacturer, and shall not be re-issued therefrom except in conformity with the provisions of this Law.

Minimum quantity of tobacco to be delivered from a factory.

45. Subject to the provisions of section 47 no manufactured tobacco being less than five okes in weight shall be taken out at any one time from any factory.

Refund of excise duty in certain cases.

46. Whenever, for any reason other than as specified in section 44, any manufactured tobacco upon which excise duty has been paid is, after issue from a factory, returned thereto with the banderoles thereon intact, a refund of fifty per centum of the amount of excise duty represented by such banderoles, may, by the authority of the Comptroller, be made to the manufacturer :

Provided that no refund shall be made where the amount of excise duty represented by the banderoles on any consignment, returned to a factory as in this section provided, at any one time, is less than two pounds.”

12. Sections 49 and 50 of the principal Law are hereby repealed and the following sections substituted therefor :—

“Exportation of tobacco.

49.—(1) Any person who desires to export tobacco or manufactured tobacco from the Colony shall, before such tobacco or manufactured tobacco is removed from a grower's or dealer's premises or a factory, as the case may be, give notice thereof to the Collector of Customs, specifying the destination of the consignment and containing such other particulars as may reasonably be required or prescribed, and the Collector of Customs may, whenever he deems it necessary, require the exporter, before any tobacco or manufactured tobacco is removed from a grower's or dealer's premises or a factory, as the case may be, to give security, either by a cash deposit of an amount equivalent to the amount of the excise duty which

Repeal of sections 49 and 50 of the principal Law and substitution of new sections.

would be chargeable on such tobacco had it been manufactured, or on such manufactured tobacco, as the case may be, or by a bond for an equivalent amount, secured to the satisfaction of the Collector of Customs, undertaking that such tobacco or manufactured tobacco shall be exported to, and landed at, the declared destination or an intermediate port in a place outside the Colony in transit for such destination, and that the exporter shall be bound to furnish the Collector of Customs with a certificate from the proper authority at destination, or such intermediate port as aforesaid, of the due arrival and landing thereat of the tobacco or manufactured tobacco, within such period as to the Collector of Customs may seem reasonable, and, if such certificate is not furnished within such period, the security given as hereinbefore provided or any part thereof as the Comptroller may deem fit shall, if in cash, be forfeited or, if by bond, be payable forthwith on demand made by the Collector of Customs addressed to the person or persons who executed such bond.

(2) Any manufactured tobacco exported, as in sub-section (1) hereof provided, shall be exempt from the payment of excise duty.

(3) A bond given for the purposes of sub-section (1) shall not be chargeable with any stamp duty.

Manufacture
of tobacco
in bond
for export.

50.—(1) The Comptroller may, subject to such conditions as he may deem fit to impose, grant a permit to any manufacturer to manufacture tobacco in bond for the purpose of export.

(2) If tobacco manufactured for export as in sub-section (1) hereof provided, is not exported within three months of the grant of such permit, or if any condition of the permit so granted is not complied with by the manufacturer, such permit may be revoked by the Comptroller.”

13. Section 51 of the principal Law is hereby repealed and the following section substituted therefor:—

“ Drawback
on export of
cigarettes.

51. On the exportation of cigarettes manufactured in the Colony wholly from imported unmanufactured tobacco, there shall be payable a drawback of Customs import duty at a rate equal to nine-tenths of the import duty which it is shown to the satisfaction of the Comptroller has

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

been paid on every oke of such unmanufactured tobacco contained in such cigarettes :

Provided that no drawback shall be payable in respect of any consignment of cigarettes of which the manufactured tobacco contained therein is less than five okes in weight.”.

14. Sub-section (1) of section 52 of the principal Law is hereby amended by the insertion therein immediately after the words “ No person ”, which occur at the beginning thereof, of the commas and words “, other than the holder of a factory licence who sells manufactured tobacco in the premises in respect of which such licence has been issued,”.

Amendment of section 52 of the principal Law.

15. Section 56 of the principal Law is hereby repealed and the following section substituted therefor :—

“ Conditions under which sale of manufactured tobacco is prohibited.

56.—(1) No person shall sell, offer, or expose, or have in his possession, for sale any manufactured tobacco, other than cigars and chewing tobacco, except in a packet bearing the prescribed banderole which shall be intact.

Repeal of section 56 of the principal Law and substitution of new section.

(2) No person shall open any packet of cigarettes or snuff for the purpose of selling therefrom any part of the contents in any loose form or manner.

(3) Any person acting in contravention of the provisions of sub-section (1) or (2) hereof shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding twenty-five pounds, and any manufactured tobacco in respect of which such offence has been committed shall be forfeited.”.

16. Sections 59 and 60 of the principal Law are hereby repealed and the following sections substituted therefor :—

“ Con- version of papers into cigarette paper.

59.—(1) No person shall use any tissue or other paper for smoking tobacco or manufactured tobacco :

Repeal of sections 59 and 60 of the principal Law and substitution of new sections.

Provided that nothing in this section shall be deemed to apply—

(a) to cigarette paper forming part of cigarettes issued from a factory under the provisions of paragraph (a) of sub-section (1) of section 43 ;

(b) to cigarette paper contained in packets of cut tobacco issued from a factory under the provisions of paragraph (b) of sub-section (1) of section 43 ;

(c) to cigarette paper forming part of imported cigarettes which have been duly cleared from the Customs for consumption in the Colony.

(2) Any person acting in contravention of the provisions of sub-section (1) hereof shall be guilty of an offence and shall, on conviction, be liable to imprisonment not exceeding three months or to a fine not exceeding fifty pounds or to both such imprisonment and fine, and any tissue or other paper in respect of which such offence has been committed shall be forfeited.

Sale, etc.,
of cigarette
paper pro-
hibited.

60.—(1) Save as in this Law provided, no person shall sell, offer, or expose for sale any cigarette paper, and no person shall have in his possession any cigarette paper other than cigarette paper issued from a factory.

(2) Any person acting in contravention of the provisions of sub-section (1) hereof shall be guilty of an offence and shall, on conviction, be liable to imprisonment not exceeding six months or to a fine not exceeding one hundred pounds or to both such imprisonment and fine, and any cigarette paper in respect of which such offence has been committed shall be forfeited.”.

Amendment
of section
61 of the
principal
Law.

17. Section 61 of the principal Law is hereby amended by the deletion therefrom of sub-section (2) and the substitution therefor of the following sub-sections :—

“(2) No person shall make, use, sell, obtain or have in his possession any labels purporting to be the banderoles prescribed under this Law or labels being imitations of such banderoles, or use, sell, obtain or have in his possession, whether by themselves or applied to or packed with any goods, banderoles which have been unlawfully obtained or previously used :—

Provided that nothing in this sub-section shall apply to the possession and use by a manufacturer of prescribed banderoles, supplied by the Collector of Customs and kept in a licensed factory for use in accordance with the provisions of this Law.

(3) Any person acting in contravention of the provisions of this section shall be guilty of an offence and shall, on conviction, be liable to imprisonment not exceeding six months or a fine not exceeding one hundred pounds or to both such imprisonment and fine and, in addition, any instrument, machinery, tool or other appliance, banderoles or imitations thereof in respect of which such offence has been committed shall be forfeited.”.

18. Section 66 of the principal Law is hereby repealed and the following section substituted therefor:—

“Reward to informer.

66. The Governor may direct that such reward as he may think fit may be paid to any person who shall have given information which led to the apprehension of any offender under this Law, or to the discovery or seizure of any goods in respect of which there is reason to believe that an offence under this Law has been committed.”

Repeal of section 66 of the principal Law and substitution of new section.

19. Section 70 of the principal Law is hereby repealed and the following section substituted therefor:—

“Regulations.

70.—(1) The Governor-in-Council may make regulations, to be published in the *Gazette*, for all or any of the following purposes, that is to say:—

Repeal of section 70 of the principal Law and substitution of new section.

- (a) with regard to the management of tobacco warehouses;
- (b) with regard to the requirements to be complied with by any licensee, in respect of a factory;
- (c) with regard to the manner in which imported tumbeki may be sold, offered or exposed for sale;
- (d) to regulate the security required from any manufacturer for the performance of his obligations;
- (e) to regulate the removal of tobacco or manufactured tobacco for export;
- (f) to regulate the disposal of forfeited goods;
- (g) to make provision for anything which, under this Law, is to be prescribed;
- (h) to make provision for and regulating appeals to the Governor-in-Council against the refusal of the Comptroller to issue a factory licence or a permit;
- (i) generally for the protection of the Revenue, and for the better carrying out of the purposes of this Law.

(2) Any regulations made under sub-section (1) hereof may prescribe a penalty of a fine not exceeding twenty-five pounds for any breach thereof.”

20. The First Schedule to the principal Law is hereby amended—

- (a) by the deletion of the brackets, figures and word “(Section 27)” which occur immediately below the words “FIRST SCHEDULE” and by the substitution therefor of the brackets, figures and word “(Section 24)”;

Amendment of First Schedule to the principal Law.

- (b) by the deletion of paragraph 3 thereof;
- (c) by the substitution of the following paragraph for paragraph 4 thereof:—
- “3. Any boards, knives or tools used in a factory for the manufacture of tobacco shall not be conveyed or removed therefrom without the permission of the Collector of Customs previously obtained.”;
- (d) by re-numbering paragraphs 5, 6 and 7 thereof as paragraphs 4, 5 and 6, respectively;
- (e) by the insertion therein immediately below the words “Dated at” which occur at the end thereof, of the word, symbol and figure “Fee £5”.

Date of
commence-
ment.

21. This Law shall come into operation on a date to be fixed by the Governor by a notice in the *Gazette*.

J. FLETCHER-COOKE,

9th December, 1953.

Colonial Secretary.

No. 42 OF 1953.

A LAW TO AMEND THE WELLS LAW.

CAP. 312.
19 of 1951.

A. B. WRIGHT,]

[9th December, 1953.

Governor.

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

Short title.
Cap. 312.
19 of 1951.

1. This Law may be cited as the Wells (Amendment) Law, 1953, and shall be read as one with the Wells Law (hereinafter referred to as “the principal Law”).