

engaged in
locust
destruction.

in carrying into effect any of the provisions of this Law so as in any manner to delay, hinder or impede him in the discharge of his duties, shall be liable to a fine not exceeding five pounds, with or without imprisonment not exceeding one month, in addition to any other penalty he may under any other Law render himself liable to by reason of such offence.

Penalty for
inciting to
offences.

11. Every person who shall aid, abet, instigate or incite any other person or persons to commit any offence against the provisions of this Law or of any rules, regulations or orders made under the authority of this Law shall, for every such aiding, abetting, instigating or inciting be liable to the same penalty as though the offence had actually been committed by him.

Rewards to
informers.

12. The High Commissioner may grant such rewards as he sees fit out of any pecuniary penalty to any person by whose means it is recovered, and may order to be paid to any person through whose acts or information any property is ordered to be forfeited, such reward as the High Commissioner thinks fit, not exceeding the value of the property forfeited.

Application
of fines, etc.

13. Subject to the provisions of section 12, all pecuniary penalties recovered and the value of all property forfeited under this Law shall be applied in aid of the expenses incurred in carrying into effect the provisions of this Law.

Short title.
Formerly s. 15.

14. This Law may be cited as the Locust Destruction Law, 1881.

12 OF 1881.

TO PROVIDE FOR THE EXPENSES TO BE INCURRED IN THE DESTRUCTION
OF LOCUSTS.

S. HACKETT.]

[August 10, 1881.]

WHEREAS it is expedient to make provision for the costs of carrying out such measures as may be taken for the destruction of locusts under the authority of the Locust Destruction Law, 1881;

And whereas it is expedient that the money requisite for defraying such costs should be raised by taxation in manner hereinafter specified;

And whereas it is also expedient that the money required, from time to time, for carrying into effect the purposes of the said Law, and this Law should be defrayed in the first instance out of moneys to be advanced from the Island Treasury;

And whereas it is expedient that the High Commissioner should have power, from time to time, to reduce and vary the sums to be levied hereunder so that the amount to be raised in each year may not be disproportionate to the amount required to be expended in each year in carrying into effect the purposes of the Locust Destruction Law, 1881, and of this Law:

BE it therefore enacted:—

1. There shall be charged, collected and paid for each year until the expenses incurred in carrying into effect the purposes of the Locust Destruction Law, 1881, have been defrayed, the several rates, duties and taxes mentioned in Schedules A, B, C, D, and E.

Taxes to be levied

2. The duties or taxes under Schedule A shall be paid by the persons by whom and at the time and place at which the assessed value of the tithe on the produce is by law payable.

Taxes under Schedule A, by whom payable.

3. The duties or taxes under Schedules A and B shall be assessed on the values of the several properties in respect of which they are payable as estimated for the purposes of general tithing or taxation in the year in which the tax is levied, and shall be collected and paid at the same time as the general tithe or taxes payable thereon.

Taxes under Schedules A and B when and how payable.

4. There shall be exempted from payment of any tax under Schedule D persons whose income under any of the sources mentioned in that Schedule shall not exceed sixty pounds per annum, and to any such person whose income exceeds sixty pounds and is less than one hundred and fifty pounds there shall be allowed a deduction of one-half per cent. from the amount payable by him under that Schedule.

Exemptions under Schedule D.

5. The High Commissioner shall issue regulations for the purpose of estimating the balance of profits and gains chargeable with duty under Schedule C, and may appoint any such commission to advise with him as to assessment of income as he may think expedient. Provided that such regulations shall make provision for enabling every person assessed to the duty or tax under Schedule C to have

Assessment of incomes under Schedule C.

repealed
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full notice of the amount estimated to be payable by him, and for enabling him to object to the amount so estimated to be payable by him before the commission appointed under the provisions of this section, or if no such commission shall be appointed, before some tribunal competent to decide on the matter.

Taxes under
Schedule C,
when
payable.

6. The duties or taxes under Schedule C shall be payable on the 1st of January in every year in respect of the whole of the profits or gains made during the twelve months ending the 31st of October previous.

Taxes under
Schedule D,
how and
when to be
paid.

7. The duties or taxes leviable under Schedule D in respect of any income paid by the Government shall be deducted by the Government from the income in respect of which the duty or tax is levied before payment thereof. The duties or taxes leviable under Schedule D in respect of any income paid otherwise than by the Government shall commence to be payable on and from the 1st day of August, 1881, and shall be retained out of such income by the persons paying it, who shall make a full return of all sums so retained by them to the Commissioner of the District and pay them over quarterly to the public Treasury.

Taxes under
Schedule E,
when and
how payable.

8. The duties or taxes under Schedule E shall be collected and paid at the same time as the other taxes on sheep and goats in every year.

Exemptions
under
Schedule D.

9. Nothing in this Law contained shall render any officer or other person serving in Her Majesty's Land or Marine Forces liable to the payment of any tax or duty in respect of the emoluments derived from such service.

Power to
advance
money for
expenses of
locust
destruction.

10. The High Commissioner may authorize any sum of money not exceeding thirty thousand pounds to be advanced out of the Treasury for the purpose of providing money for the discharge of the expenses incurred under the Locust Destruction Law, 1881, and this Law. All money so advanced shall be repaid to the Treasury out of the money raised by the duties and taxes by this Law authorized to be levied.

The collec-
tion of taxes.

11. The Commissioners of the several districts shall collect all duties payable under this Law except such as are retained under section 7 hereof by any public officer charged with the payment of salaries, and they are hereby empowered to employ all such officers

and other persons and to do all such other acts and things as may be deemed necessary or expedient for the raising, collecting, receiving and accounting for the said duties.

12. A separate account shall be kept of all money received under this Law and the Locust Destruction Law, 1881, and of all payments made under either of such Laws, which account shall be carried to the credit or debit, as the case may be, of a fund to be called the Locust Destruction Fund.

Separate account of incomes and expenditure to be kept.

13. The High Commissioner in Council may from time to time by Proclamation suspend, in whole or in part, from a day to be named in the order, the collection of any of the rates, taxes and duties specified in any of the Schedules to this Law, and may from time to time in like manner rescind or vary such order.

High Commissioner may suspend collection.

14. This Law may be cited as the Locust Destruction Expenses Law, 1881.

Short title.

SCHEDULE A.

For and in respect of all titheable produce there shall be charged yearly one per cent. on the value of such produce, over and above the ordinary tithe.

SCHEDULE B.

For and in respect of all houses, shops and other buildings the verghi of which is charged on their estimated value (verghi kimat), there shall be charged yearly one thousandth part of such estimated value.

SCHEDULE C.

For and in respect of the annual profits or gains arising or accruing to any person whatever, whether an Ottoman subject or not, although not resident in this Island, from any profession, trade, or other business exercised within this Island there shall be charged yearly one per cent. on such profits or gains.

SCHEDULE D.

For and in respect of every public office or employment of profit, whether public or private, and for and in respect of every annuity, pension or stipend payable out of the public revenue of this Island, there shall be charged yearly one per cent. on all incomes derived from any of these sources.

SCHEDULE E.

For and in respect of every sheep and goat there shall be charged yearly the sum of fifteen paras.

7 OF 1898.

TO PROVIDE FOR THE PART PAYMENT OF INTEREST AND OF A SINKING FUND IN CONNECTION WITH THE OUTLAY AND EXPENSES TO BE INCURRED IN THE CONSTRUCTION AND MAINTENANCE OF A RAILWAY, AND THE CONSTRUCTION OF A HARBOUR IN CYPRUS.

W. F. HAYNES SMITH.]

[June 23, 1898.

WHEREAS it is desirable that a railway should be constructed connecting the town of Nicosia with the towns of Larnaca and Famagusta :

And whereas it is also desirable that the harbour of Famagusta should be dredged and generally improved :

And whereas considerable outlay and expense will be incurred in carrying out the above schemes, and it is necessary to provide the means of payment of a portion of the interest payable upon the capital outlay or loan in connection therewith, and of a portion of a Sinking Fund to be established for the gradual repayment of such capital outlay or loan :

Be it therefore enacted :—

1. The High Commissioner in Council may from time to time, and as occasion may require, order that a sum of money be appropriated out of the funds collected under the authority of the Locust

Power to appropriate part of Locust Destruction