

said (Commissioner) did certify to us that a sum of _____ was due and wholly unpaid from _____ in respect of _____ and that due demand had been made for the payment of the same.

And whereas in pursuance of the said certificate, we the Mejlis Idaré of _____ did by our warrant bearing date the _____ day of _____ empower the officer duly authorized to collect the _____ for the District of _____ to make demand of the said sum from the said _____ and in case of his failure to pay the same did authorize and empower him to levy the same according to the provisions of the Tithe and Tax Collection Law, 1882.

And whereas it appears by the oath of _____, Collector of _____ for the District of _____ taken before us that the said sum of £ _____ has been duly demanded of the said _____ and that he has refused and neglected to pay the same, and that the same now remains due and unpaid, and it further appears thereby that the said Collector is unable to execute our said warrant without force, and that certain movable property liable by law to be seized and sold for the said duties so due as aforesaid are in a certain house situate in _____ in the District of _____ and that the said Collector is unable to effect an entrance into the said house for the purpose of executing our said last-mentioned warrant.

These are therefore to authorize and require you calling to your assistance the Mukhtar or any two of the Commission of the village (or quarter) of _____ aforesaid, or any member of the police force and in the presence of the said Mukhtar or Commissioners or member of the police force to demand entrance into the said house, and to enter the same, and, in case of resistance or neglect or refusal to open the same, to break or open in the daytime the said house and enter the same and therein to execute the said warrant bearing date the _____ day of _____ according to the tenour thereof.

4 OF 1889.⁽¹⁾

FOR THE PROTECTION OF THE REVENUE DERIVED FROM SALT.
HENRY BULWER.] [April 2, 1889.]

Collection and manufacture of salt.

1.—(1.) No person shall collect or attempt to collect salt naturally formed, or manufacture or attempt to manufacture salt by any process whatsoever, within any part of Cyprus or the dependencies thereof except on account of Government or under the written licence of the Chief Collector of Customs and Excise; and any person convicted of collecting or manufacturing or attempting to collect or manufacture salt as aforesaid, except as aforesaid, shall be subject to a fine not exceeding two pounds for each offence, and five shillings in addition for each kilé of salt so collected or manufactured, if the quantity shall exceed one kilé, and in default of payment to imprisonment for any term not exceeding six months, and the salt so collected shall be confiscated.

(1) As amended by 3 of 1911.

(2.) The occupier of any premises upon which salt shall, with his privity or consent, be illegally collected or manufactured, shall be subject to a fine not exceeding five pounds for each offence, and in default of payment to imprisonment for any term not exceeding three months.

2. Any person unlawfully taking any salt from any salt pan, salt lake, salt heap or other place in which salt is collected or guarded on behalf of the Government of Cyprus, shall be liable to any term of imprisonment not exceeding twelve months and to the restitution of such salt or its value.

Penalty for taking salt from guarded salt lakes, etc.

3. Every person who shall knowingly conceal or assist in concealing in any place whatever, or shall be concerned in the removal or conveyance of, any salt illegally collected, manufactured or possessed, shall be liable to a fine of five shillings in respect of every kilé or part of a kilé of such salt, and in default of payment to imprisonment for any term not exceeding six months, and all such salt shall be forfeited.

Concealment of salt.

4. Any act authorized or directed by this Law to be done by the Chief Collector of Customs and Excise may equally be done by any officer of Customs and Excise duly authorized by him.

Power of Assistant to Commissioner

5. A portion, at the discretion of the Court, not exceeding one-half of all fines levied under this Law may be paid to the person who shall first give such information as shall lead to the conviction of the offender; and in case the offender has no property from which such portion can be levied, the Treasurer may, on behalf of the Government, pay to the informer so much thereof as shall not in any one instance exceed the sum of ten pounds: Provided that the Court before which the offender shall have been convicted shall, after hearing cause to the contrary, if any shall be shown, on the day to be fixed by the Court for the purpose, of which day previous notice shall be given to the Chief Collector of Customs and Excise, certify that the informer has not acted in collusion with the offender, and that it does not appear that the offender has property from which the portion can be levied.

Informer's share of fines.

6.—(1.) When any person has committed or done, or is reasonably suspected of having committed or done, any offence or act in respect of which he would be liable to fine or imprisonment under the provisions of this Law, or of any other Law at any time in force for the protection of the salt revenue, the Chief Collector of Customs and Excise, if specially authorized in that behalf by the High Commissioner, may compromise the offence by accepting from him a sum of money by way of compensation for the offence.

Power to compound offences.

(2.) On payment of such sum to the Chief Collector of Customs and Excise the accused party, if in custody, shall be discharged, and no further proceedings shall be taken on behalf of the Revenue Department against him.

(3.) When any salt has been seized under this Law, or any other Law for the time being in force for the protection of the salt revenue, and a compromise has been effected with respect to any offence committed or supposed to have been committed in respect of such salt, the Chief Collector of Customs and Excise shall not release or restore the salt either as a condition of the compromise or otherwise.

Compromise to be in writing.

(4.) Every such compromise shall be in writing and shall state clearly what is the offence or supposed offence in respect of which it is made.

Rewards to Informers.

(5.) A portion not exceeding one half of any sum received by the Chief Collector of Customs and Excise under the provisions of this section may be paid by him, at his discretion, to the person who shall have first given such information as shall have caused the sum to be paid.

Short title.

7. This Law may be cited as the Salt Law, 1889.

22 OF 1899.(1)

TO PRESCRIBE DUTIES OF CUSTOMS, TO PROVIDE FOR EXEMPTIONS FROM DUTIES OF CUSTOMS, TO LEVY CERTAIN TAXES, AND TO ABOLISH CERTAIN TITHES AND TAXES.

W. F. HAYNES SMITH.]

[August 8, 1899.]

Short title.

1. This Law may be cited as the Customs, Excise, and Revenue Law, 1899.

Customs Duties and Exemptions.

Customs duties in schedules.

2. Subject to the other provisions of this Law, instead of all other duties of Customs and exemptions from duties of Customs there shall be levied upon goods imported into the Island, the Duties of Customs set forth in the First and Second Schedules, and there shall be allowed the exemptions set forth in the Third Schedule. Certificates required under the Third Schedule shall be in the Form in the Fourth Schedule.

Duties proportionate.

3. All duties, rates and charges, imposed and allowed under this Law, according to any specified quantity or any specified value, shall be deemed to apply in the same proportion to any greater or less quantity or value.

(1) For contents see Index p. 997.