

(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.

4. The importer of any goods liable to duties of Customs and intended to be delivered for home use on the landing thereof, or his agent, shall, before clearance of the goods, deliver to the proper officer of Customs a written declaration of the description of the goods imported and of their value at the port of discharge, in such form and manner as the High Commissioner may from time to time direct; and the importer, or his agent, shall on the demand of the proper Officer of Customs, produce the invoices and policies of insurance, if any, relating to the goods to test the accuracy of the declaration; and if the importer or his agent, shall fail to comply with any of the foregoing requirements, he shall be liable to a penalty not exceeding twenty pounds.

Importer or agent to deliver written declaration and produce documents to officer of Customs.

5. In the case of goods the duties on which are charged at *ad valorem* rates, the proper Officer of Customs, may, if he has reason to believe that the value declared by the importer or his agent is insufficient, on giving notice to the importer or his agent before the clearance of the goods, take the goods on paying to the importer or his agent the amount of the value declared by him with an addition of five per cent., such payment, together with the restitution of any duty which may have been paid on the goods, to be made within fifteen days following the declaration; or the proper Officer of Customs may, if he has reason to believe that the value declared by the importer is insufficient, take the duties in kind.

Officer of Customs, if he believes value declared insufficient, may take goods on payment of value declared, and 5 per cent. or take duties in kind.

6. The duties *ad valorem* levied on goods imported shall be calculated on the value at the place of shipment or purchase of the goods imported, with the addition of the cost of transport, including insurance, necessary for the importation of the goods into this Island, as far as the port of final discharge.

Value how calculated for the levying of *ad valorem* duties.

7. Nothing in this Law contained shall be deemed to abolish any exemptions from duties of Customs now granted and allowed by any Law, regulation or custom in respect of goods in transit, imported into the Island for re-exportation.

Exemptions in respect of goods in transit not abolished.

8. The High Commissioner in Council may from time to time, by order under his hand and official seal, admit the importation into this Island of any goods, articles or merchandise free from all duties of Customs whatsoever, or prohibit wholly or on condition such importation.

High Commissioner in Council may admit importation of goods free.

9. Every such Order shall forthwith be published in the *Cyprus Gazette*, and shall specify a date on and from which the provisions thereof shall take effect, and it shall from that date continue in force until the High Commissioner in Council shall otherwise direct.

Orders to be published

Drawbacks.

10. No drawbacks of duties of Customs shall be granted, paid or allowed, except such drawbacks as are allowed by this Law.

Power of High Commissioner to order admission free of duty of goods sent for use in Consular Office.

11.—(1.) Whenever it appears to the High Commissioner that articles sent by the Government of Her Majesty the Queen for use in the public service in British Consular Offices in a foreign country are admitted into such country free of all duties of Customs, the High Commissioner may, if he thinks fit, order that any articles sent by the Government of such foreign country for use in the public service of that country in the Consular Offices of that country in Cyprus, and duly certified as such by the Consul-General, Consul, Vice-Consul or Consular Agent in Cyprus of that country, be admitted into the Island free from all duties of Customs whatsoever.

Exemption of firearms of Naval and Military officers from import duty.

(2.) No officer of Her Majesty's Naval or Military forces serving in Cyprus shall be called upon to pay any import duty upon the importation by him into Cyprus of any firearms for his personal use, if at the time of importation he shall sign and deposit at the Custom-house a memorandum containing a declaration of the description and value of the firearms, and an undertaking that should he sell or otherwise dispose of them or any of them in Cyprus he will pay or cause to be paid to the Government of Cyprus the full import duty on the firearms so sold or disposed of.

Definition.

12. For the purposes of this Law, the term "Consular Offices," means and includes the official place of business or offices and the official residence, if any, in a foreign country of every British Ambassador, Minister, Chargé d'Affairs, Consul-General, Consul, Vice-Consul or Consular Agent and the official place of business or offices and the official residence, if any, of every Consul-General, Consul, Vice-Consul, or Consular Agent of a foreign country in Cyprus.

Warehouses and Stores.

Power to appoint warehouses.

13. The High Commissioner may from time to time approve and appoint warehouses for the warehousing and securing of goods without payment of duty upon the first entry thereof; and all goods stored in such warehouses shall be stored in such manner as the Chief Collector of Customs shall direct.

Security to be given by proprietor or occupier.

14. The proprietor or occupier of every warehouse appointed under the preceding section shall give such security as the Chief Collector of Customs may require for the payment of the full duties of importation on or for the due exportation of all such goods as shall at any time be warehoused therein; and no goods shall be warehoused in any such warehouse until such security has been given.

15. The High Commissioner in Council may make and may from time to time revoke or alter rules and regulations for the management of such warehouses, and may prescribe penalties for the breach thereof. And such rules and regulations shall be published in the *Cyprus Gazette*.

Power to regulate management.

16. The High Commissioner may from time to time by notice issued in the *Cyprus Gazette* fix the amount to be paid as warehouse rent on any article deposited in the Custom-house stores, and make regulations as to the custody and withdrawal of such articles.

Rent for storage.

Drawbacks.

17. When any import duty has been paid in respect of any wines, spirits, malt liquors, tobacco, cigarettes or articles of food imported and subsequently actually consumed or used by Her Majesty's land forces, a drawback of the amount of the duty so paid shall, upon the production of a certificate in the Form given in the Fifth Schedule, be allowed to the president of any mess or canteen by which such articles have been consumed, provided that no drawback has been already paid in respect of such duty.

Drawbacks in respect of certain articles imported for the use of Her Majesty's forces.

18. The certificate mentioned in the last preceding section shall be furnished in duplicate and signed by the president of the mess or canteen by which the articles in respect of which the drawback is claimed were consumed, and shall be countersigned by the senior officer in command of the regiment, corps or department for whose mess or canteen such articles have been supplied.

Certificate.

19. The High Commissioner may at any time direct that in lieu of the drawbacks provided for by section 17, there shall be paid out of the Island Treasury fixed money allowances to the officers and soldiers of Her Majesty's land forces quartered within the Island: the amount of such allowances and the periods at which they shall be paid shall be from time to time fixed by the High Commissioner and approved by one of Her Majesty's Principal Secretaries of State.

High Commissioner may grant fixed allowances in lieu of drawbacks.

20. When any import duty has been paid in respect of any wine, spirits, malt liquors, tobacco, cigars or articles of food supplied for the use of any mess on board any of Her Majesty's ships of war, a drawback of the amount of duty so paid may be allowed, or if such goods have been shipped from the Customs store before payment of any duty, the amount of such duty may be remitted, on the production in every such case of a certificate from the proper officer of Customs that such goods have been actually shipped on board one of Her Majesty's ships, a receipt from the paymaster of such ship for the goods and a written undertaking from the paymaster or other proper officer of the ship that, if such goods or any part thereof shall be at any time relanded, the duty shall be paid thereon.

Drawbacks and exemptions to Her Majesty's ships of war

Certificate to be compared with accounts of Custom-house.

21. Before any payment is made in respect of any drawback allowed by this Law, the particulars of the articles in respect of which the drawback is claimed in any certificate shall be compared with the accounts of the Customs-house of the port at which the goods have been imported and shall be certified correct by the proper officer of Customs.

Wharfage Dues.

Wharfage dues.

22.—(1.) The High Commissioner in Council may from time to time order that any dues not greater than those set forth in the Sixth and Seventh Schedules shall be levied upon goods, animals, and things landed or shipped at any port in Cyprus, and may from time to time alter the amount of any such dues and exempt any class of goods, animals, or things from the payment of such dues, and reimpose the same; and may also from time to time fix special rates for goods not specifically mentioned in the said Schedules: provided that such special rates shall in no case exceed the general rate laid down in the said Schedules for goods not specifically mentioned therein.

Power of High Commissioner to reduce wharfage dues.

(2.) The High Commissioner may by order in Council from time to time vary or reduce the wharfage dues imposed on the exportation of goods stored in any warehouse appointed under this or any Law for the warehousing and securing of goods without payment of duty on the first entry thereof.

Provided that wharfage dues imposed under this section shall not in any case exceed the rates provided in the Seventh Schedule.

Order to have the force of law.

(3.) Every such order shall be published in the *Cyprus Gazette* and shall have the force of law from the date of publication.

Exemption of ships of war and yachts.

(4.) Stores and equipment for vessels of war and yachts used solely for the purposes of pleasure shall be exempt from the payment of wharfage dues.

Excise.

Excise duty on manufacture of tobacco.
1, 1923, 2.

23. Subject to the other provisions of this Law, in addition to the import duty or transport duty, there shall be levied and taken an excise duty of ^{seven} ~~six~~ shillings and ~~three~~ ^{two} piastres on every oke of tobacco manufactured in Cyprus whether manufactured into cigarettes or otherwise.

Tobacco manufactured for export an exported exempt.

24.—(1.) The excise duty leviable on manufactured tobacco shall not be levied on tobacco which has been manufactured in bond for exportation and afterwards actually exported from Cyprus. Provided that unless such tobacco is actually exported within three

Law
27/7/1928

months from the date of manufacture, the excise duty aforesaid shall nevertheless be leviable and taken thereon as though this Law had not been passed.

(2.) The High Commissioner may from time to time make regulations for the protection of the revenue in the carrying out and enforcing of this section and for imposing penalties, not exceeding three pounds for each offence, for the breach of such regulations, and may from time to time amend and vary such regulations. Such regulations shall be published in the *Cyprus Gazette* and shall have the same force as if they formed part of this Law.

Power of High Commissioner to make regulations.

(3.) Manufactured tobacco shall include cigars, cigarettes, and snuff, and shall mean all tobacco subject to such a process in a manufactory as will render it capable of consumption.

Definition.

Abolition of certain Import Duties, and imposition of Export Duties in lieu of certain Tithes.

25. Olives and olive oil and cotton-seed shall be free from the payment of any tithe.

Exemption from tithe.

26. In lieu of the tithes leviable in respect of aniseed, cotton, linseed, mavrokoko, raisins, silk cocoons, wound silk and manufactured silk, there shall be levied on exportation the amounts set forth in the Eighth Schedule, and locust tax shall not be leviable in respect of the above articles.

Dues charged in lieu of tithes and locust tax on aniseed, etc.

27. The articles specified in the Ninth Schedule shall be free from the payment of any tithe, and the duties and tax specified in the Tenth Schedule shall cease to be levied.

Abolition of certain tithes and of Bedel Ushur.

28.—(1.) The tithe on carobs shall be taken by levying on exportation a tithe due for every cantar of carobs exported from the several districts of Cyprus in accordance with the rates in the Eleventh Schedule.

Tithe on exportation of carobs.

(2.) There shall be levied in respect of ground carobs, if without intermixture of any other substance, a tithe due for every cantar exported from the several districts of Cyprus in accordance with the rates in the Eleventh Schedule.

Tithe on manufactured carobs.

In case carobs are exported in a manufactured state or mixed with any other substance, or in case any substance is exported from Cyprus of which carobs constitute a component part, there shall be levied in respect of such export a tithe due bearing the same proportion to the tithe due leviable in respect of carobs exported from the several districts of Cyprus as the quantity of carobs contained in the exported substance bears to the whole quantity of the exported substance.

If doubt arises as to the proportion of carobs contained in any substance exported from Cyprus, the question at issue shall be determined with such skilled advice as may be available by the Chief Collector of Customs, whose decision shall be final.

Locust tax
on carobs.

(3.) Where carobs are exported on which the said tithe due is paid, in lieu of the rate of one per cent. charged in respect of carobs under section 2 of the Locust Destruction Expenses Law, 1881, there shall be charged on every cantar of carobs so exported, whether ground or entire or whether mixed or not mixed with any other substance, a sum of thirty paras or such less proportion of that sum as the High Commissioner in Council may order. And all money received under this section shall be carried to the credit of the Locust Destruction Fund. Provided that if in any year the locust tax shall cease to be levied in respect of other titheable produce, the aforesaid rate shall also cease to be levied in respect of carobs⁽¹⁾.

Miscellaneous.

Classification
of goods.

29. If any doubt arises as to the classification for the payment of duty of any goods imported into Cyprus, they shall be classified in accordance with the practice prevailing in the Customs Department at Larnaca before the coming into operation of this Law.

Abatement
of duty in
case of goods
damaged in
transit.

30.—(1.) Where any goods liable to pay any of the duties chargeable under this Law are imported into Cyprus which, in the opinion of the proper Officer of Customs, have been damaged in transit, an abatement proportional to the damage which, in the opinion of the said Officer of Customs, has been sustained by the goods, may be made on the gross amount of the duty chargeable.

(2.) No abatement shall be allowed unless, in the opinion of the proper Officer of Customs, the damage sustained by the goods is not less than fifteen per centum of their value before the damage occurred.

(3.) In case any dispute shall arise as to whether damage to the extent of fifteen per centum has or has not actually occurred, the question whether it has actually so occurred or not shall be referred to an arbitrator appointed by the proper Officer of Customs and the owner of the goods jointly.

(4.) No abatement shall be allowed unless a claim thereto is put forward at the first examination of the goods, nor unless it is proved to the satisfaction of the proper Officer of Customs that the damage was sustained after the goods had been shipped in the importing ship and before their landing in Cyprus.

(5.) No abatement of duty shall be made in respect of articles of food or drink or narcotics so damaged as to be unwholesome or unfit for consumption.

⁽¹⁾ See also Destruction of Rats (Expenses) Law, 1922, s. 2, p. 303.

31. There shall be levied over and above the tax of three and three-quarters copper piastres now charged for every goat counted in Cyprus, an additional tax of one and one-quarter copper piastres for every goat.

An additional
1½ c.p. on
each goat.

32. In respect of every licence for the sale of tobacco by retail, there shall be levied a sum of one pound to be paid half-yearly in advance, in equal instalments of ten shillings.

Duty on
licence for
sale of
tobacco.

33. The duty known as Transport duty payable under the provisions of the Tobacco Regulations, 29 Sefer, 1292, Article 13, on tobacco (other than tumbeki) shall be increased to the sum of one shilling per oke and on tumbeki to the sum of ten shillings per oke.

Amendment
of 29 Sefer,
1292, Art. 13.

23. 1920, 7.

34.—(1.) With a view to conferring a preference in the case of Empire products, the duties of Customs on the goods specified in the Twelfth Schedule to this Law shall be charged at the reduced rates (hereinafter referred to as “preferential rates”) shown in the second column of that Schedule, where the goods are shown to the satisfaction of the Chief Collector of Customs to have been consigned from and grown, produced or manufactured in the British Empire.

Imperial
preference.

13. 1920, 2.

For the purposes of this section :—

“The British Empire” means any of His Majesty’s Dominions outside Cyprus, and any territories under His Majesty’s protection, and includes India :

Provided that, where any territory becomes a territory under His Majesty’s protection, or is a territory in respect of which a mandate of the League of Nations is exercised by the Government of any part of His Majesty’s Dominions, the High Commissioner may by Order in Council direct that that territory shall be included within the definition of the British Empire for the purposes of this section, and this section shall have effect accordingly.

Goods shall not be deemed to have been manufactured in the British Empire as aforesaid unless such proportion of their value as is prescribed by regulations made by the High Commissioner in Council is the result of labour within the British Empire.

(2.) Where the High Commissioner in Council is satisfied as respects any class of goods to which the preferential rates apply that those articles are to a considerable extent manufactured in the British Empire from material which is not wholly grown or produced in the Empire, the High Commissioner may by Order in Council direct that the preferential rate shall be charged only in respect of such proportion of those goods as corresponds to the proportion of dutiable material used in their manufacture which is shown to have been grown or produced in the Empire.

Refund of duty on motor cars and motor cycles.

33, 1922, 2.

1, 1923, 3.

19, 1923, 2.

35. A refund shall be made of ninety per cent. of the import duty paid on any motor car or motor cycle imported by and for the use of any visitor to Cyprus. Provided that a declaration in the form in the Thirteenth Schedule hereto is made by the visitor on the importation of the motor car or motor cycle, and provided that the motor car or motor cycle is exported by the visitor within three months from the date of the importation thereof.

FIRST SCHEDULE (S. 2.)

TABLE OF SPECIFIC DUTIES.

Arms, ammunition and explosives, namely:—

Guns and pistols not exceeding in value £2..	10s. the barrel.
Guns and pistols exceeding in value £2 but not exceeding in value £4	£1 each.
Gunpowder	2s. the oke.

Beer, ale, porter and all other malt liquors:—

In bottle	} 2s. the dozen reputed quart bottles and so in proportion.
In wood	
	4½c.p. the gallon.

Matches:—

For every gross of boxes of matches, not exceeding 10,000 matches	4s. 0c.p.
For every gross of boxes of matches, exceeding 10,000 matches	4s. 0c.p. for 10,000 matches and so in proportion.

Petrol and benzine 4½c.p. for every 4 gallons or part thereof.

Petroleum and paraffin:—

In cases not exceeding 25 okes each net weight	1s. the case.
In cases exceeding 25 okes each net weight, and in barrels	1½c.p. the gallon.
Playing cards	4s. the dozen packs.
Salt, refined, for table use	2c.p. the oke.
„ used in packing	1c.p. „
„ rock	1c.p. „

Spirits of all sorts, spirituous compounds, liqueurs, and cordials 12s. the gallon.

Spirits imported into Cyprus mixed with any ingredient, and although thereby coming under some other designation, shall nevertheless be deemed to be spirits, and be subject to duty as such.

repealed by Law 11 of 1927 See new section therein

See Schedule I of Law 4 of 1926

Tobacco, unmanufactured	2s. the oke.
Tumbeki	10s. „
Tobacco, manufactured	8s. 3c.p. the oke.
„ „ cigars	5s. the hundred.
„ „ cigarettes	14s. the oke.
„ „ snuff	10s. „
Wines in bottle :—	
Sparkling	8s. the gallon.
All other wines	6s. „
Wines in wood	3s. „

SECOND SCHEDULE (S. 2.)

30. 1923 3.

TABLE OF AD VALOREM DUTIES.

Articles.	For every £100 value.
Arms, ammunition and explosives :—	
Guns and pistols exceeding in value £4 ..	£25.
Side arms, gun stocks and gun locks ..	£25.
Cartridges, cartridge cases, percussion caps and fireworks	£20.
Motor cars and motor cycles and parts ..	£30.
Timber and wood, including firewood.. ..	£25.
Articles of food and drink not otherwise charged with duty nor exempted from duty and not prohibited to be imported	£10.
Goods, wares, and merchandize not otherwise charged with duty nor exempted from duty and not prohibited to be imported	£15.

*See Second Schedule
in Law 4 of 1926*

THIRD SCHEDULE. (S. 2.)

TABLE OF EXEMPTIONS.

1. All goods imported for the Government of Cyprus to be used in the public service and duly certified as so imported by the Chief Secretary to Government.
2. All Military Stores imported by Her Majesty's War Department and duly certified as such by the Officer to whom they are consigned.
3. All articles of Military equipment imported by and for the use of any Officer of Her Majesty's land forces.
4. Goods and stores of every description supplied under contract with Her Majesty's War Department for the public use of Her Majesty's land forces, duly certified as such by the Principal Commissariat Officer, such certificate to be countersigned by the Chief Secretary to Government.

*See Schedule 3
in Law 4 of 1926*

5. Uniforms of Public Officers and professional robes of Legal or Judicial Officers in the employment of Her Majesty's Government, provided that such uniforms or robes are introduced for the personal use only of such Officers and have been duly authorized.

6. Professional robes of Advocates entitled to practise in Cyprus.

7. Authorized uniforms of Foreign Consuls and Consular Officers and national flags imported for their use.

Authorized uniforms of any Foreign Government to be worn by persons entitled to wear them.

Government medals and decorations to be worn by persons resident in Cyprus.

8. Firearms for the personal use of Officers of Her Majesty's Naval and Military Forces.

9. Paving stones imported by Municipal Councils in the Island to be used for the paving of streets within the Municipal limits, and duly certified as so imported by the President and Cashier of any Municipal Council.

10. Street lamps and their fittings imported by Municipal Councils in the Island to be used in the lighting of streets within the Municipal limits, and duly certified as so imported by the President and the Cashier of any Municipal Council.

11. Casks and vats, and staves and hoops for use in constructing casks and vats.

12. Microscopes and all microscopical and other apparatus or appliances for purposes of scientific investigation and research.

13. Gymnastic apparatus, mathematical and generally all other instruments used in schools for educational purposes, which are imported for the use of schools.

14. Animals and live stock, atlases and maps, anchors and chains (ship's), bark, boats, charcoal, church furniture, and articles intended to be used in the building and fitting up of churches and mosques, and vestments and other articles necessarily used for religious services and certified to be so intended or used, as the case may be, by the proper ecclesiastical authority, coals, empty casks and sacks, fresh fish, gold bullion and specie, ice, lime, medicines and medical appliances, pitch and tar, printed books, sawdust, silk worms' eggs, sponges taken by licensed boats, stationery, printing paper, whether white or coloured, printing ink, printers' type, and printing materials, sulphur, wheat, barley, oats, vetches, flour, bran, chopped straw, cotton seed, fodder for cattle, and all mechanical appliances for use in the manufacture and examination of wine; sulphur syringes, tombstones and memorial tablets, and tools and implements used in agriculture and handicrafts.

15. Machinery and parts of machinery and their fittings, connections and gearing.

FOURTH SCHEDULE. (S. 2.)

Port of

Ship's Name.	Port or place from whence.	Description of package.	Quantity, value and description of goods.

I hereby certify that the above goods are imported by _____ for the use of _____ and I claim that the same be admitted free of duty under the provisions of the Customs, Excise, and Revenue Law, 1899.

(Signed.)

FIFTH SCHEDULE. (S. 17.)

CERTIFICATE TO BE FILLED UP IN ORDER TO OBTAIN DRAWBACK OF CUSTOMS DUTY ON ARTICLES CONSUMED AT MILITARY MESSES AND CANTEENS.

Name of Importing Ship.	Date of Importation.	Marks and Number.	Quantity and description of packages and goods.	Date of Payment of Duty.	By whom paid.	Amount of duty paid.
					Total ...	

I certify upon honour that the articles above described have been actually consumed by _____ of _____ and I authorize _____ to receive the amount of duty paid on the said goods.

(Signed.)

(Countersigned.)

President of Mess or Canteen.

Commanding Officer.

The above particulars have been checked with the Customs Accounts at _____ and are correct.

(Signed.)

Collector of Customs.

Received from the Chief Officer of Customs the sum of _____ as stated above.

(Signed.)

23. 1920, 4.

SIXTH SCHEDULE. (S. 22.)

SCALE OF WHARFAGE DUES FOR IMPORTS.

Animals :—

Asses	2s. each.
Camels	2s. „
Horses	2s. „
Mules	2s. „
Oxen	2s. „
Goats, sheep and other animals not specified	3c.p. „
Bottles (empty)	2c.p. per gross.
Bricks and tiles	2c.p. per 1,000.
Carriages, 2-wheeled	3s. each.
„ 4-wheeled	3s. 6c.p. each.
Carts, 2-wheeled	1s. 6c.p. „
„ 4-wheeled	2s. each.
Cement and lime	1c.p. per 100 okes.
Coals	3c.p. per ton.
Coffee	{ 3c.p. per package not exceeding 60 okes.
	{ 6c.p. per package exceeding 60 okes.
Copper plates, copper pans, boilers and stills	10c.p. per 100 okes.
	{ 4c.p. per package not exceeding 44 okes.
Cotton, woollen, and silk piece goods	{ 1s. per package exceeding 44 okes and not exceeding 440 okes.
	{ 1s. 6 c.p. exceeding 440 okes.
Demijohns, empty	$\frac{1}{4}$ c.p. each.
Earthen drainage pipes	2c.p. per dozen.
Earthenware (loose) :—	
Jars	1c.p. each.
Other	2c.p. per 100.
Fish	2c.p. per package.
Furniture, chairs	4 $\frac{1}{2}$ c.p. per dozen.
Grain :—	
Wheat and vetches	{ 2c.p. per 5 kilés.
Barley	{ 3c.p. per package not exceeding 10 okes.
Gunpowder	{ 4c.p. per package exceeding 10 okes.
Hides and skins (undressed)	4c.p. per package.
Indigo	5c.p. per 20 okes or part thereof.
Iron and steel: bars, bundles, joists, sheets, rods, pipes, grates, chains and chain cables	2 c.p. per 100 okes.
Lead	2c.p. „ „

Leather, sole	{	4c.p. per bale or package not exceeding 100 okes.
	}	6c.p. per bale or package exceeding 100 okes.
Leather, other	{	1s. per package.
	}	2c.p. in small parcels not exceeding 15 okes.
		3c.p. per case or package not exceeding more than 8 cub. ft.
Machinery	{	1s. per case or package exceeding 8 and not exceeding 24 cub. ft.
	}	2s. per case or package exceeding 24 and not exceeding 50 cub. ft.
		4s. per case or package exceeding 50 cub. ft.
Machinery boilers		4s. each.
Motor cars		5s. ,,
Musical instruments :—		
Harmoniums		2s. ,,
Organs		2s. ,,
Pianos		2s. ,,
Paint		$\frac{1}{4}$ c.p. per keg.
Petroleum	{	$\frac{3}{4}$ c.p. per case.
	}	$\frac{3}{4}$ c.p. in barrels or bulk per 8 gallons.
Pitch		2c.p. per 100 okes.
Poultry		$\frac{1}{2}$ c.p. each.
Rice	{	$\frac{3}{4}$ c.p. per package not exceeding 40 okes.
	}	1 $\frac{1}{2}$ c.p. per package exceeding 40 okes.
Slates		3c.p. per 1,000.
Timber		1 % <i>ad valorem</i> .
Tobacco, unmanufactured		7 paras per oke.
Tumbeki		5 ,, ,,
Wheels		4 $\frac{1}{2}$ c.p. per pair.
Wines, beer and spirits :—		
In cases	{	2c.p. per case of not more than 1 dozen.
	}	3c.p. per case of more than 1 dozen.
In casks :—	{	2c.p. per cask containing not more than 100 okes.
Wine and beer	}	3c.p. per cask containing more than 100 okes.
		3c.p. per cask containing not more than 100 okes.
Spirits	{	4c.p. per cask containing more than 100 okes.
Yarns :—		
Cotton		2c.p. per 100 okes net or part thereof.
Yarn, other	{	1s. per case or bale not exceeding 440 okes.
	}	1s. 6c.p. per case or bale exceeding 440 okes.

GOODS NOT SPECIALLY RATED TO BE CHARGED AS
FOLLOWS :—

Per bag, bundle, sack, tin, jar (not being empty) and small parcels :—	
Not exceeding 20 okes	1c.p.
Exceeding 20 and not exceeding 80 okes	2c.p.
Exceeding 80 okes	3c.p.
Per bale, case, box, trunk, crate, chest or truss :—	
Not exceeding 40 okes	2c.p.
Exceeding 40 and not exceeding 110 okes	4c.p.
Exceeding 110 okes	1s.
Per cask	5c.p.
Per barrel, keg, or drum	2c.p.
All other packages or receptacles, not enumerated .. each	2c.p.
Articles not packed in any way :—	
Weighing less than 10 okes	½c.p.
Weighing 10 okes and less than 40 okes	1c.p.
Weighing 40 okes and less than 100 okes	2c.p.
Weighing 100 okes and upwards	3c.p.
Per 100 okes of goods in bulk, usually so carried, not enumerated above	1c.p.
Goods in bulk, not usually so carried, to be charged according to the package generally used for them, if not provided for above.	
In the event of two or more cases or packages being hooped, tied, or secured together, into one bundle, each case is to be considered as a separate case or package in levying the Wharfage Dues.	

Exemptions: Articles for the Government of Cyprus, or for the Army or Navy; personal baggage; charcoal; empty sacks, casks, and packages (not including jars or demijohns); firewood, manure; specie; straw; wooden hoops and staves for casks; *bona fide* samples of no marketable value; sulphur; and goods from other Ports in Cyprus.

All goods landed at any Port in Cyprus and declared at the time of landing to be destined for a foreign Port, and all goods landed in error, shall, on exportation, be exempt from the Wharfage Dues for Imports only.

SEVENTH SCHEDULE. (S. 22.)

SCALE OF WHARFAGE DUES FOR EXPORTS.

Animals :—

Asses	1s. 2c.p. each.
Camels	1s. 2c.p. ,,
Horses	1s. 2c.p. ,,
Mules	1s. 2c.p. ,,
Oxen	1s. 2c.p. ,,
Sheep	2c.p. each.
Goats	2c.p. ,,
Other animals not specified	2c.p. ,,

Bones	5c.p. per ton.
Bricks and tiles	2c.p. per 1,000.
Carobs	$\frac{3}{4}$ c.p. per cantar of 180 okes.
Copper ore, unrefined	$1\frac{1}{2}$ c.p. per ton.
Cotton seed	3c.p. „
Cotton wool	$\left\{ \begin{array}{l} 4\frac{1}{2}\text{c.p. per package or bale not} \\ \text{exceeding 100 okes.} \\ 1\text{s. per package or bale exceeding} \\ 100 \text{ okes.} \end{array} \right.$

Earthenware :—

Empty jars of 20 okes content and upwards	1c.p. each.
Empty jars of less than 20 okes content	$\frac{1}{2}$ c.p. „
Other, loose	1c.p. per 100.
Flax	2c.p. per package.

Fruit, fresh :—

Lemons and oranges	1c.p. per 1,000.
Pomegranates	1c.p. per 100 okes.
Other	$\left\{ \begin{array}{l} \frac{1}{4}\text{c.p. per basket or package not} \\ \text{exceeding 10 okes.} \\ \frac{1}{2}\text{c.p. per basket or package not} \\ \text{exceeding 25 okes.} \\ 1\text{c.p. per basket or package exceed-} \\ \text{ing 25 okes.} \end{array} \right.$

Fruit, dried :—

Raisins	$\left\{ \begin{array}{l} \frac{1}{4}\text{c.p. per package not exceeding 40} \\ \text{okes.} \\ \frac{1}{2}\text{c.p. per package exceeding 40 okes} \\ \text{and not exceeding 100 okes.} \\ 1\text{c.p. per package exceeding 100 okes.} \end{array} \right.$
Unenumerated	

Grain :—

Barley	$\frac{3}{4}$ c.p. per 10 kilés.
Oats	$\frac{3}{4}$ c.p. „ „
Vetches	$\frac{3}{4}$ c.p. „ „
Wheat	$\frac{3}{4}$ c.p. „ „
Gypsum	$4\frac{1}{2}$ c.p. per ton.
Hides and skins	4c.p. per package.
Lime.. .. .	$4\frac{1}{2}$ c.p. per ton.
Minerals unenumerated	1s. per ton.
Petroleum	$\frac{1}{4}$ c.p. per case.

Poultry :—

Turkeys	1c.p. each.
Other	$\frac{1}{2}$ c.p. „
Rags	$\left\{ \begin{array}{l} 1\text{c.p. per package not exceeding 100} \\ \text{okes.} \\ 2\text{c.p. per package exceeding 100 okes.} \end{array} \right.$

Salt .. .. .	..	..	..	..	$\frac{1}{4}$ c.p. per 50 okes.
Schinia .. .. .	..	..	..	..	$\frac{1}{4}$ c.p. per cwt.
Silk-cocoons .. .. .	..	..	..	..	6c.p. per package.
Spirits in tins and demijohns ..	..	..	..	..	$\left\{ \begin{array}{l} \frac{1}{2}$ c.p. up to 50 okes. 1c.p. from 50 to 100 okes. 2c.p. over 100 okes.
					Spirits in cases	$\left\{ \begin{array}{l} 2$ c.p. per case of not more than 1 dozen. 3c.p. per case of more than 1 dozen.
									Spirits in cask
Stones, sawn or dressed .. .. .	..	..	..	2c.p. per 100.		
,, rough .. .. .	..	..	..	..	1s. per lighter or for every 500 stones.
Stone basins .. .. .	..	..	..	..	$\frac{1}{2}$ c.p. each.
Sumac .. .. .	..	..	..	..	$\frac{1}{4}$ c.p. per 100 okes.
Terra umbra .. .. .	..	..	..	..	$\left\{ \begin{array}{l} 3$ c.p. per ton when shipped from any Government Pier.
Timber .. .. .	..	..	..	..	1 % <i>ad valorem</i> .
Vegetables, viz. :—									
Onions .. .. .	..	..	..	..	$\frac{1}{2}$ c.p. per 100 okes.
Potatoes .. .. .	..	..	..	..	$\frac{1}{2}$ c.p. „ „
Tomatoes.. .. .	..	..	..	..	$\frac{1}{2}$ c.p. „ „
Vegetables, other .. .. .	..	..	..	..	$\left\{ \begin{array}{l} \frac{1}{2}$ c.p. per package not exceeding 20 okes. 1c.p. per package not exceeding 40 okes. 2c.p. per package exceeding 40 okes.
					Wines in cases	$\left\{ \begin{array}{l} 1$ c.p. per case of not more than 1 dozen. $1\frac{1}{2}$ c.p. per case of more than 1 dozen.
									Wine and vinegar
Wine and vinegar in cask ..	..	..	..	$\left\{ \begin{array}{l} 3$ c.p. per cask containing more than 100 okes. $4\frac{1}{2}$ c.p. per package not exceeding 100 okes.		
				Wool	1s. per package exceeding 100 okes.

Articles unenumerated to be charged at same rates as provided for articles unenumerated in scale for Imports.

Exemptions: Articles shipped by the Government of Cyprus or for the Army or Navy; personal baggage; empty sacks, casks, or packages (not including jars or demijohns); straw; mats for dunnage; *bona fide* stores and provisions for ships in port, in reasonable quantities; goods for other places in Cyprus; specie; and small packages, not exceeding 5s. in value, accompanying a passenger when embarking.

EIGHTH SCHEDULE. (S. 26.)

23, 1920, 5.

TABLE OF THE DUES LEVIABLE ON EXPORTATION.

In respect of:—

Aniseed	} For every £100 value, £8.
Cotton	
Linseed	
Mavrokoko	
Raisins	
Silk-cocoons	
Wound silk	
Manufactured silk, if manufactured by other than handlooms	

See Schedule 8 in Law 16 of 1925 same repealed by Law 4 of 1926 sec. 7

NINTH SCHEDULE. (S. 27.)

Beans of all kinds, including Haricot Beans.	Oranges.
Beehives.	Pomegranates.
Citrons.	Potatoes.
Figs.	Sesame.
Hemp.	Tobacco.
Kolokas.	Tremithia Oil.
Lemons.	Venedyks.
Onions.	Wound Silk.

TENTH SCHEDULE. (S. 27.)

The Scala duty (Cotton).	The Tax called Bedel-Usher.
„ „ „ (Aniseed).	

ELEVENTH SCHEDULE. (S. 28.)

District of:—

Nicosia	} For every £100 value, £8.
Larnaca	
Limassol	
Famagusta	
Paphos	
Kyrenia	

23, 1920, 6.

repealed Law 16 of 1925

TWELFTH SCHEDULE. (S. 34.)

SCHEDULE OF PREFERENTIAL RATES.

5. 1923.

Goods.	Rate of Duty.
Aircraft and Accessories	One-fourth of the full rate.
Motor Cars and Motor Cycles and parts thereof	One-third of the full rate.
Musical instruments and parts thereof	} Two-thirds of the full rate.
Clocks and parts thereof	
Watches and parts thereof	
Cinematograph films	
Beer, ale, porter and all other malt liquors	
Cotton yarns and thread.. ..	
Cotton piece goods	
Matches	
Soap	
Woollen yarns and thread	
Woollen manufactures	} Sixty-six and two-thirds per cent. of the full rate.
Earthenware and china	
Furniture	} Sixty per cent. of the full rate.
Haberdashery and millinery	
Dyes	} Ninety-five per cent. of the full rate.
Wine, sparkling	
Wine, other kinds	} Five-sixths of the full rate.
Spirits of all sorts, spirituous compounds, liqueurs and cordials.. ..	
All goods not otherwise specified.. ..	

THIRTEENTH SCHEDULE. (S. 35.)

THE CUSTOMS, EXCISE, AND REVENUE LAW, 1899.

repealed by Law 117/1927

I.....
of.....the importer of
the motor car [or motor cycle] marked.....
and imported into Cyprus on the.....day of.....
hereby declare that I am importing the said motor car [or motor cycle]
for the purpose of visiting Cyprus only, and that my intention is to
export the motor car [or motor cycle] on the conclusion of my visit to
Cyprus.

Dated.....