

after leaving the vessel, to return to the port from which he is taken :
 Provided that no penalty shall be incurred where the master of the
 vessel has been obliged to put to sea by stress of weather.

7 OF 1906.

TO ABOLISH VERGHI TEMETTU, VERGHI IRAD, AND BEDEL-I-ASKERI
 AND TO AMEND THE LAW RELATING TO TAXATION.

C. A. KING-HARMAN.]

[May 11, 1906.

1. This Law may be cited as the Taxation Amendment Law,
 1906.

2. The taxes known as Verghi Temettu, Verghi Irad, and Bedel-i-
 Askeri shall hereafter cease to be levied.

13 OF 1906.⁽¹⁾

TO ABOLISH THE EXISTING DUTIES PAYABLE UPON THE MANUFACTURE,
 SALE AND EXPORTATION OF WINES AND SPIRITS AND TO MAKE
 OTHER PROVISION INSTEAD THEREOF.

C. A. KING-HARMAN.]

[August 24, 1906.

Short title.

1. This Law may be cited as the Wine and Spirit Duties Law,
 1906.

Definitions.

2. In this Law, unless the context otherwise requires:—

“ Spirit ” means spirits of all sorts, spirituous compounds,
 liquors and cordials manufactured in Cyprus;

Spirits mixed with any ingredient and, although thereby coming
 under some other designation, shall be deemed to be spirit for
 the purposes of this Law;

Wine containing more than forty-two per cent. of proof spirit
 shall be deemed to be spirit;

“ Proof Spirit ” means spirit of the full strength of proof by
 Sykes' Hydrometer and not exceeding such strength of proof;

“ Intoxicating Liquors ” means spirits, wine, beer, porter,
 cider, perry, and any fermented, distilled, or spirituous liquor;

“ Still ” means any still or apparatus for distilling or rectifying

(1) Ss. 3—14 were formerly ss. 4—15.

*repealed
 by Law 3 of 1926*

spirit other than a village still of native pattern of the kind called Kazani used by any wine producer for making Zivania (Souma) from grapes grown in his own vineyard or in any other vineyard which is either within the lands of his village or belongs to an inhabitant of such village or from wine or the residue of wine which has been made from grapes so grown;

“ Club ” means every Club (whether a members’ or proprietary) or other society which occupies a house or part of a house or other premises which are habitually used for the purpose of a Club or Society and in which any intoxicating liquor is supplied to members or their guests.

3. In lieu of the Excise and other duties imposed under the Zejriyyé Tax Abolition Law, 1901, there shall hereafter be levied:—
- (a.) The Export duties set forth in the First Schedule;
- (b.) The Licence duties in respect of the sale of intoxicating liquors set forth in the Second Schedule;
- (c.) The Licence duties in respect of stills set forth in the Third Schedule.

Imposition of export and other duties in lieu of duties under 18 of 1901.

4. The Second Schedule to this Law shall be read and construed as the Third Schedule to the Licensing Law, 1889, and shall form part of that Law.

Duty on retail licences.

5. No person shall have, keep or make use of any still or any part thereof unless he holds a licence granted under the provisions of this Law.

Still licences.

6. The following provisions shall apply to the licensing of stills:—
- (a.) Applications for the grant of licences shall be made to the Principal Officer of Excise of the District who may require the applicant to furnish such description of the still as may be necessary to enable him to classify it for the assessment of duty;
- (b.) Licensed stills may be sealed or marked in such manner as the Principal Officer of Excise may determine for purposes of identification;
- (c.) The licence granted shall be in such form as the High Commissioner may from time to time appoint.

Conditions upon which still licences may be granted.

7. No licence shall be granted under this Law to any person under the age of twenty-one years.

Licence not to be granted to person under 21.

8. The licence of premises licensed for the sale of intoxicating liquors and the licence of any still shall be exposed by the licensee in some conspicuous place in the licensed premises for the information of the public.

Licences to be exposed by licensee for information of public.

Duty for still licences how and when payable

9. The duty appointed to be taken in respect of a licence for a still shall be payable not later than the 1st of September in every year. No licence duty shall be refunded on the ground that the licence has been cancelled or the premises closed or that the still was not working or for any reason whatever.

Penalties.

10. Any person who has, keeps, or makes use of any still without a licence granted under this Law shall be liable to a fine not exceeding four times the amount of the licence duty imposed under this Law, and not less than double of such licence duty, and the still and all the intoxicating liquor found on the premises shall be forfeited.

Penalty for refusing or failing to admit or obstructing Peace Officer, etc.

11. Any Peace Officer or Officer of Customs or Excise, for the purpose of preventing or detecting the violation of any of the provisions of this Law may at all times enter upon any premises or any part thereof and any person who refuses or fails to admit any such officer, or otherwise obstructs such officer shall be liable to a fine not exceeding ten pounds or to imprisonment for a term not exceeding twelve months, or to both such punishments.

Principal Officer of Excise of the District may compound offences.

12. The Principal Officer of Excise of the District may compound any offence committed or reasonably suspected to have been committed against the provisions of this Law by accepting from such person a payment in money not exceeding the maximum fine by this Law provided for the offence and the provisions of the Compounding of Offences Law, 1901, shall apply in every such case as if offences against this Law were included in the offences enumerated in section 2 of the said Law.

High Commissioner may direct payment of rewards.

13. The High Commissioner may direct such rewards as he may think fit to be paid out of any pecuniary penalty or composition effected, or out of the proceeds of the sale of any article forfeited under the provisions of this Law to any officer or any other person by whose means the same is recovered.

High Commissioner may revoke licences

14. The High Commissioner may at any time revoke any licence granted under this Law.

FIRST SCHEDULE. (S. 3.)

Upon all Wine exported from the Island a duty at the rate of eight paras per (liquid) gallon.

Upon all Spirit exported from the Island a duty at the rate of twenty paras per (liquid) gallon.

Upon all Vinegar exported from the Island a duty at the rate of five paras per (liquid) gallon.

SECOND SCHEDULE. (Ss. 3, 4.)

[See 10 of 1889. Schedule 3, p. 510.]

THIRD SCHEDULE. (S. 3.)

In respect of every still { £5 to £10 per
annum according
to capacity.

6 OF 1923.

TO PROTECT THE REVENUE OF CYPRUS.

MALCOLM STEVENSON.]

[May 9, 1923.

WHEREAS it is expedient to enact provisions whereunder, if a Preamble.
Bill to impose or increase import or export duties of customs
is proposed to be introduced into the Legislative Council, adequate
protection may be given to the public revenue :

Be it therefore enacted :—

1. This Law may be cited as the Public Revenue Protection Law, Short title.
1923.