



SUPPLEMENT No. 2

TO

THE CYPRUS GAZETTE No. 3612 OF 16TH MARCH, 1952.

LEGISLATION.

THE STATUTE LAWS OF CYPRUS

No. 5 OF 1952.

A LAW TO AMEND THE CUSTOMS LAW.

Law 19/53.
Law 27/53

**CAP. 292
2 of 1950**

A. B. WRIGHT,]
Governor.

[16th March, 1952.]

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 Customs (Amendment) Short title.
Law, 1952, and shall be read as one with the Customs Law Cap. 292
(hereinafter referred to as "the principal Law"). 2 of 1950

Amendment of Section 2 of the principal Law.

2. Section 2 of the principal Law is hereby amended as follows :—

(a) by the deletion therefrom of the definition “ British Empire ” ;

(b) by the insertion therein, in its proper alphabetical order, of the following definition :—

“ ‘ scheduled territory ’ means any of the territories set out in Part II of the First Schedule :

Provided that the Governor in Council may vary or amend such part by the addition thereto of any other territory or the deletion therefrom of any territory therein set out.”

(c) by the insertion therein of the following sub-section, the first part thereof being numbered as sub-section (1) :—

“(2) Whenever in this Law the words ‘ British Empire ’ occur, the words ‘ scheduled territory ’ shall be read in place and stead thereof, and whenever reference is made to goods being of British Empire origin, such reference shall be deemed to be a reference to goods having origin in a scheduled territory.

(3) Whenever in this Law the words ‘ United Kingdom ’ occur, the words shall be construed as a reference to the United Kingdom of Great Britain and Northern Ireland.”

3. Section 33 of the principal Law is hereby repealed and the following section substituted therefor :—

“ Import duties of Customs to be levied. 33. There shall be levied and collected upon all goods which are specified in Part I of the First Schedule and which shall be imported into the Colony or taken out of bond for home consumption, the several import duties of Customs (hereinafter called ‘ import duties ’) appearing in the said part of the said Schedule and set opposite to each item respectively therein :

Provided that, where dutiable goods are re-imported after having been exported for repair, renovation or alteration and their original form and character have remained substantially unchanged, import duty shall not be charged where such repair, renovation or alteration has been occasioned by inherent defect in the goods for the remedy of which the importer satisfies the Comptroller that no charge is made ; but, save as aforesaid, import duty shall be charged at the

Repeal of section 33 of the principal Law and substitution of new section.

First Schedule.

Repealed by Law 64/54 5.6

Repealed by Law 64/54

Repealed by Law 64/54

appropriate rate appearing in the said part of the said Schedule as if the amount of the increase in the value of the goods attributable to the process of repair, renovation or alteration, together with all costs incidental to their despatch and return, were the whole value thereof."

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

"Preferential
Tariff.

First
Schedule.

36.—(1) With a view to conferring a preference in the case of products of any scheduled territory, import duties shall be charged at the rates set forth in Part I of the First Schedule under the heading 'Preferential Tariff', where the goods are shown to the satisfaction of the Comptroller, by means of a certificate of origin properly completed in the approved form, to have been consigned from and grown, produced or manufactured in any scheduled territory, but goods shall not be deemed to have been manufactured in any such territory unless such proportion of their value, as prescribed by Regulations made by the Governor-in-Council, is the result of labour within any scheduled territory :

Provided that claim to payment of import duty under the Preferential Tariff shall not be allowed unless made by the importer before the withdrawal of the goods from Customs control, and, where applicable, the requirements set out in sub-section (2) are complied with.

(2)—(a) In the case of goods originating in any scheduled territory which have been transhipped *en route*, or have been shipped from a foreign port after overland transit from the scheduled territory of origin, the importer will be required to produce the through bill of lading or railway consignment note from the scheduled territory of origin in support of the certificate of origin :

Provided that where a through bill of lading or consignment note is not available, the local bill of lading or consignment note from the original point of origin and certificate of arrival or landing at, and exportation from, the port of transhipment, shall be accepted. Such certificate shall be signed by the proper Customs Officer at the port of transhipment and, where

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

Repealed
by Law
64/54

such port is a foreign port, the signature shall be attested by a British Consular Authority.

(b) In the case of goods imported through the post (except manufactured tobacco) from any scheduled territory, if the Comptroller is satisfied that the contents are not for sale and do not exceed £10 in value for any one addressee, a certificate signed by or on behalf of the sender in the scheduled territory of origin setting out that the contents of the package are not for sale, and that every dutiable article therein is the growth or produce, or, if a manufactured article, is to the extent of at least one-fourth of its value the bona fide manufacture of a scheduled territory, may be accepted as satisfactory evidence of origin for charging import duty under the Preferential Tariff.

(3) Where the Governor-in-Council is satisfied that any class or description of goods consigned from any scheduled territory is to a considerable extent manufactured therein from material which is not wholly grown or produced therein, the Governor-in-Council may direct that import duty under the Preferential Tariff 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 the satisfaction of the Comptroller, to have been grown or produced in any scheduled territory.

(4) For the purposes of sub-section (1), the Customs, Excise and Revenue Regulations, 1920 to 1933, shall, until other regulations are made under this Law, be deemed to be and always to have been effective as if made under the provisions of this section."

5. Section 37 of the principal Law is hereby repealed and the following section substituted therefor:—

"Time for
ascertaining
rate of duty.

37.—(1) Save as otherwise provided in this Law, all import duties shall be paid at the rate in force at the time such duties are paid to the proper Customs Officer.

(2) In the case of goods imported through the post, import duties shall be paid at the rate in force at the time when assessment of such duties is made by the Customs Officer at the Post Office."

Repeal of
section 37
of the
principal
Law and
substitution
of new
section.

6. The heading "DRAWBACKS" under Part VII of the principal Law is hereby deleted and substituted by the following heading :—

"REBATES AND DRAWBACKS".

7. Sub-section (1) of section 60 of the principal Law is hereby repealed and the following sub-section substituted therefor :—

"(1) The Governor may, at any time, direct that there shall be paid out of public revenue fixed money allowances for and on account of the Officers and other members of Her Majesty's Forces stationed in the Colony in respect of import duties paid on any goods imported by the Navy, Army and Air Force Institutes for sale to members of Her Majesty's Forces."

8. Section 75 of the principal Law is hereby amended as follows :—

(a) by the deletion in paragraph (g) at the end thereof of the word "or";

(b) by the deletion of the comma at the end of paragraph (h) and the substitution therefor of a semicolon and the insertion therein, after the semicolon, of the word "or";

(c) by the insertion therein, after paragraph (h), of the following paragraph :—

"(i) prepares or presents or causes to be prepared or presented as genuine any document required to be produced under section 27 which is not in fact a genuine document, or which is untrue or incorrect in any material particular,"

9. Section 94 of the principal Law is hereby repealed and the following section substituted therefor :—

"Disposal of goods imported duty free.

94.—(1) Subject to the provisions of sub-section (3), all goods which have been imported free of duty as the property of any department of Her Majesty's Government or of any consular officer, commercial agent, company, firm or other institution or person privileged, under any Law relating to customs in force for the time being, to import such goods free of duty, shall, in case of disposal thereof to any company, firm,

New heading under Part VII.

Repeal of sub-section (1) of section 60 and substitution of new sub-section.

Amendment of section 75 of the principal Law.

Repeal of section 94 of the principal Law and substitution of new section.

or other institution or person not entitled to import such goods free of duty—

(a) where the import duty prescribed in the customs tariff at the time of disposal is an *ad valorem* duty, be liable to and be charged with such *ad valorem* duty on their disposal value ;

(b) where the import duty prescribed in the customs tariff at the time of disposal is a specific rate of duty—

(i) if such goods are shown to the satisfaction of the Comptroller to have depreciated in condition since their importation, be liable to and be charged with an amount bearing to their disposal value the same proportion as the amount of duty leviable at such specific rate bore to their value at the time of importation ;

(ii) if such goods are not shown to the satisfaction of the Comptroller to have depreciated in condition since their importation, be liable to and be charged with the specific rate of duty prescribed in respect thereof.

(2) Any person who disposes of such goods as aforesaid shall, before disposal thereof, furnish the Comptroller with particulars and shall be liable for and pay the duties which may be due thereon, under the General Tariff, unless eligibility to payment under the Preferential Tariff is established to the satisfaction of the Comptroller, in which case payment shall be made accordingly.

(3)—(a) Upon the sale in the Colony by the proper Naval, Army or Air Force Authority of any used goods or used material the property of any department of Her Majesty's Government, there shall be paid by such Authority a duty at the rate of fifteen per centum on the amount realised by the sale of such goods or material.

(b) Duty under the preceding paragraph shall be payable whether or not the goods or material would be subject, except for their importation by the relevant Authority, to any other duty or would be exempt from the payment of any duty under the provisions of this Law.

10. Section 98 of the principal Law is hereby repealed and the following section substituted therefor:—

Repeal of section 98 of the principal Law and substitution of new section.

“Reward to informers.”

98. The Governor may direct that such reward as he may think fit shall 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.”

11. The First Schedule to the principal Law is hereby amended as follows:—

Amendment of the First Schedule to the principal Law.

(a) by the deletion of the heading “First Schedule (Section 33) Import Duties of Customs.” and the substitution therefor of the following heading:—

“FIRST SCHEDULE

(Sections 2 and 33).

PART I.

IMPORT DUTIES OF CUSTOMS.”;

(b) by the insertion therein, at the end of Part I, of the following:—

“PART II.

SCHEDULED TERRITORIES.

Burma.

Canada.

Ceylon.

Commonwealth of Australia.

Dependent territories of the Commonwealth of Australia.

India.

Irish Republic.

New Zealand.

Dependent territories of New Zealand.

Pakistan.

Southern Rhodesia.

Union of South Africa including South-west Africa.

United Kingdom of Great Britain and Northern Ireland.

Dependent territories of the United Kingdom of Great Britain and Northern Ireland.”;

(c) by the following deletions, substitutions, and insertions in Part I thereof:—

(i) by the deletion therefrom of item 1 (2) and the substitution therefor of the following item under the respective headings:—

“(2) Cartridges, loaded or empty.

ad valorem 50 per cent. 65 per cent.”;

(ii) by the deletion therefrom of item 1 (4) and the substitution therefor of the following item under the respective headings:—

“(4) Gunpowder, sporting, and percussion caps.

ad valorem 50 per cent. 65 per cent.”;

(iii) by the deletion therefrom of item 6 and the substitution therefor of the following item under the respective headings:—

“6. Beer, ale, porter and stout.

per gallon - 4 6 - 7 0”;

Repealed
by Law
64/54

- (iv) by the insertion therein, immediately after item 16, of the following item under the respective headings:—
 “16A. Brewing materials—
 Hops.
 ad valorem 6 per cent. 9 per cent.
 Malt.
 ad valorem 6 per cent. 9 per cent.”;
- (v) by the insertion in item 23 of the words “(excluding spirits) not otherwise specified” after the word “Chemicals”;
- (vi) by the deletion therefrom of item 25 and the substitution therefor of the following item under the respective headings:—
 “25. Cinematograph films, developed.
 $0\frac{3}{4}$ p. $-\frac{1}{2}$ p. per foot $-\frac{2}{4}$ $-\frac{4}{2}$ ”;
- (vii) by the deletion therefrom of item 28 (a) and the substitution therefor of the following item under the respective headings:—
 “(a) Chocolate, containing no other ingredient, which the Comptroller is satisfied is for further manufacture in the Colony.
 ad valorem 14 per cent. 20 per cent.”;
- (viii) by the insertion therein, immediately after item 32, of the following item under the respective headings:—
 “32A. Cotton, raw.
 ad valorem 2 per cent. 10 per cent.”;
- (ix) by the deletion therefrom of item 38 and the substitution therefor of the following item under the respective headings:—
 “38 (1) Electric batteries, electric bell apparatus and parts thereof; electric lighting appliances, accessories, fittings and parts thereof; electric meters and parts thereof; telegraph and telephone apparatus and parts thereof, time switches and parts thereof, and wire and cable for use in electrical circuits.
 ad valorem 20 per cent. 28 per cent.”
 (2) Electrical goods and appliances and parts thereof, not otherwise specified.
 ad valorem 10 per cent. 18 per cent.”;
- (x) by the insertion therein, immediately after item 38, of the following item under the respective headings:—
 “38A. Fibre, artificial silk cut staple (viscose rayon) or monofilament, unspun, imported by or on behalf of the owner of a spinning mill, which such owner declares and the Comptroller is satisfied is for use in the spinning and manufacture of cloth in the Colony.
 ad valorem 2 per cent. 10 per cent.”;
- (xi) by the deletion therefrom of item 51 and the substitution therefor of the following item under the respective headings:—
 “51. Hides and skins;
 (a) undressed, (except fur skins).
 ad valorem 5 per cent. 10 per cent.;
 (b) undressed, ox and buffalo.
 ad valorem 1 per cent. 6 per cent.;
 (c) undressed, not otherwise specified.
 ad valorem 10 per cent. 15 per cent.;
- Provided that, in the case of paragraphs (a) and (b) the importer declares and the Comptroller is satisfied that they are imported for further manufacture in the Colony.”;

S. 2, Law,
27/53.

(xii) by the deletion therefrom of item 53 and the substitution therefor of the following item under the respective headings :—

“53. Iron, and mild steel containing not more than 0.60 per cent. of carbon :—

(a)—(i) Bars, rods, angles, channels, joists and sheets (excluding galvanized), not specially prepared, and structural constructional material, whether fabricated or not, (excluding galvanized) imported by an industrial undertaking which the importer declares and the Comptroller is satisfied is to be used in the construction of industrial buildings.

ad valorem 4 per cent. 6 per cent.

(ii) Galvanized.

ad valorem 16 per cent. 24 per cent.

(b) Horse shoes.

ad valorem 6 per cent. 9 per cent.

(c) Nails, horse shoe.

ad valorem 7 per cent. 10 per cent.

(d) Nails, other than horse shoe.

ad valorem 4½ per cent. 6 per cent.

(e) Wire (excluding galvanized), not otherwise specified.

ad valorem 9 per cent. 13½ per cent.

(xiii) by the deletion therefrom of item 54 and the substitution therefor of the following item under the respective headings :—

“54. Iron manufactures, not otherwise specified.

ad valorem 16 per cent. 24 per cent.”;

(xiv) by the deletion therefrom of item 59 and the substitution therefor of the following item under the respective headings :—

“59. Leather :

(a) Dressed.

ad valorem 14 per cent. 22½ per cent.

(b) Sole.

ad valorem 11 per cent. 17½ per cent.”;

(xv) by the deletion therefrom of item 71 and the substitution therefor of the following item under the respective headings :—

“71. Paints, varnishes and colours (excluding artist's colours):—

(a) Ready mixed, ready for use, oil and enamel paint.

ad valorem 4 per cent. 5 per cent.

(b) other, not otherwise specified.

per 100 oles - 18 3 1 2 0”:

(xvi) by the deletion therefrom of item 74 and the substitution therefor of the following item under the respective headings :—

“74. Photographic cameras and parts thereof, undeveloped films not otherwise specified, and photographic paper.

ad valorem 30 per cent. 40 per cent.”;

(xvii) by the insertion therein, immediately after item 78, of the following item under the respective headings :—

“78A. Refrigerators and parts thereof.

ad valorem 10 per cent 18 per cent.”;

(xviii) by the deletion therefrom of item 85 and the substitution therefor of the following item :—

“85 (1) Silk, natural, yarn and thread.

ad valorem 35 per cent. 45 per cent.

(2) Silk, artificial, yarn and thread.

ad valorem 25 per cent. 35 per cent.”;

(xix) by the deletion of item 89 and the substitution therefor of the following item under the respective headings :—

“89 (a) Spirits, potable, of all kinds, including spirituous compounds, liqueurs and cordials :—

(a) In bottle.

per gallon 2 8 0 3 4 0

(b) In other containers.

per gallon 2 14 0 3 7 0

(b) Spirits (industrial alcohols), not potable, which the importer declares are for use solely for an industrial or manufacturing purpose (other than for methylating spirits) to be specified, and the Comptroller is satisfied :—

(i) they cannot be obtained from local sources and at a reasonable price ;

(ii) they will not be converted so as to be capable of use as or combined with any beverage, and

(iii) are essential and will be used for the manufacturing purpose as declared.

ad valorem 10 per cent. 15 per cent.

(c) Spirits (methylalcohol) (CH_3OH) containing .25 per cent. by volume thereof of hardwood oil and pyridine respectively, which the importer undertakes and the Comptroller is satisfied will be used solely in the manufacture of methylated spirits.

ad valorem 10 per cent. 15 per cent.

(d) Spirits, methylated or denatured, and spirits, not otherwise specified :—

(i) In bottle.

per gallon 2 8 0 3 4 0

(ii) In other containers.

per gallon 2 14 0 3 7 0”;

(xx) by the deletion of item 92 and the substitution therefor of the following item under the respective headings :—

“92. Steel and mild steel manufactures, not otherwise specified.

ad valorem 16 per cent. 24 per cent.”

(xxi) by the deletion of paragraph (a) of item 96 and the substitution therefor of the following item under the respective headings :—

“(a) Planks, boards, logs, beams and rafters of mahogany, walnut, oak and teak.

ad valorem 20 per cent. 30 per cent.”;

(xxii) by the deletion therefrom of item 98 and the substitution therefor of the following item under the respective headings :—

“98. Tobacco :

(a) Cigarettes, including the weight of cigarette paper, mouthpieces and filters.

per oke or £4.3.8 per oke £4.8.8 per oke

per 1,000 or per 1,000 or per 1,000

cigarettes. whichever is whichever is
the higher. the higher.

(b) Cigars, including the weight of bands or tubes.

per oke 4 3 8 4 8 8

(c) Pipe or chewing.

per oke 3 15 8 3 18 8

(d) Snuff.

per oke 1 8 3 1 10 0

(e) Persian (tumbeki).

per oke 1 5 0 1 7 0

(f) Leaf, unmanufactured, not otherwise specified.

per oke - 4 0 - 5 0”;

(xxiii) by the deletion therefrom of item 106 and the substitution therefor of the following item under the respective headings :—

“ 106. Wireless apparatus and parts thereof.
ad valorem 40 per cent. 48 per cent.”

12. The Second Schedule to the principal Law is hereby amended as follows :—

Amendment
of the
Second
Schedule
to the
principal
Law.

(a) by the insertion therein, immediately after item 1, of the following items :—

“ 1A. Aeroplanes, aero engines, spare parts, equipment, fuel and oil belonging to any air transport company of any State which is a contracting party to the Convention of International Civil Aviation made at Chicago the 7th day of December, 1944, engaged in international air navigation to, from or through the Colony, and any fuel and oil taken on board such aircraft for the purpose of flying to parts beyond the seas.

1B. Aircraft, equipment, spare parts, and tools imported into the Colony for use in the search for, or in the rescue, repair or salvage of, any damaged aircraft engaged in international air navigation and belonging to any air transport company of any State which is a contracting party to the Convention of International Civil Aviation made at Chicago on the 7th day of December, 1944 :

Provided that—

(a) before importation of such aircraft, equipment, spare parts, and tools, the importer shall furnish a security, in cash or otherwise, to the satisfaction of the Comptroller, for the payment of any import duty which may become payable ;

(b) (i) if such aircraft, equipment, spare parts, and tools are at any time used, within the Colony, for any purposes other than those hereinbefore specified ;

(ii) if at any time the importer shall, within the Colony, sell or otherwise divest himself of the ownership of such aircraft, equipment, spare parts, and tools ; or

(iii) if such aircraft, equipment, spare parts, and tools are not exported within three months from their importation or within such further period as the Comptroller may allow,

any import duty which may become payable under the terms of this item shall be paid as provided in section 37 of this Law.”

(b) by the deletion therefrom of item 7 and the substitution therefor of the following item :—

“ 7. (1) Articles imported by Cyprus Airways Limited, as specified in paragraph (2) hereto, subject to the terms and conditions set out in the said paragraph ;

(2) Apparatus, appliances, furniture and fittings and component parts thereof, and instruments (including navigator's watches) carried on or in aircraft and necessarily and exclusively used in or for their operation ; apparatus, appliances and component parts thereof, and instruments and tools used for the purpose of visual communication or electrical contact with or guiding or navigation of aircraft in flight, or for the examination, servicing and maintenance, to ensure airworthiness, of aircraft and aircraft components, or for the securing of aircraft whilst grounded :

Provided that—

- (a) a declaration shall be given, signed on behalf of the Company by either its Managing Director or Secretary that the goods are for use in the operation of the Company's air line or for purposes incidental thereto, and will not be sold or otherwise disposed of or used in the Colony except after payment of any duty otherwise due thereon as provided in section 37 of the Law;
- (b) materials imported for the purpose of repairing aircraft, or for making up any such article to be used in such repair shall not be exempted, unless otherwise so provided.”;
- (c) by the insertion therein, immediately after item 10, of the following item :—
 “ 10A. Bags, paper, of three ply or more, of an area not less than $1\frac{1}{2}$ sq. ft. either side, sewn or clipped at one or both ends, which the Comptroller is satisfied will be used as containers for cement, gypsum or other mineral products.”;
- (d) by the insertion therein, immediately after item 26, of the following item :—
 “ 26A. Carbon, activated.”;
- (e) by the insertion therein, immediately after item 28, of the following item :—
 “ 28A. Carton, which the importer declares and the Comptroller is satisfied is imported for use as paper liners in the manufacture in the Colony of plasterboard, by a person or institution carrying on such manufacture.”;
- (f) by the insertion therein, immediately after item 34, of the following item :—
 “ 34A. Cinematograph films unexposed, imported by a person engaged in the commercial production of motion pictures for exposure by him in Cyprus :
 Provided that—
 (a) the film, whether exposed or not, is exported within one year ;
 (b) if the film is retained in Cyprus—
 (i) after exposure, for a period exceeding one year from the date of import, the same duty as the duty on exposed films shall be payable ;
 (ii) without exposure, for a period of one year from the date of import, that the same duty as the duty on unexposed films shall be payable.”;
- (g) by the insertion therein, immediately after item 38, of the following item :—
 “ 38A. Collapsible carton boxes which the importer satisfies the Comptroller are intended for use in packing products of the Colony for export.”;
- (h) by the deletion therefrom of item 44 and the substitution therefor of the following item :—
 “ 44. Disinfectants, fungicides, insecticides, vermicides and weed killers.”;
- (i) by the deletion therefrom of item 46 and the substitution therefor of the following item :—
 “ 46. Dutiable goods reimported into the Colony, which the Comptroller is satisfied have undergone no process of repair, alteration or renovation abroad.”;

(j) by the deletion therefrom of item 51 and the substitution therefor of the following item :—

“ 51. Fire engines and other vehicles (including parts thereof and chassis) constructed, equipped, or intended for use as vehicles for street watering, emptying cesspits, refuse collection, or meat transport, when imported by any municipal corporation or the board of an improvement area and certified by the mayor of the corporation or the chairman of the board, as the case may be, to be solely for use for the public purposes of the corporation or the board, as the case may be : Provided they are imported from a scheduled territory.”;

(k) by the deletion therefrom of item 62 and the substitution therefor of the following item :—

“ 62. Fuel carried in and remaining on board an aircraft entering the Colony which possess the nationality of any of the States to which the Convention relating to the regulation of aerial navigation made at Paris on 13th October, 1919, is for the time being in force.”;

(l) by the deletion therefrom of item 65 and the substitution therefor of the following item :—

“ 65. Goods imported by, or for the use of, the Government or any department of Her Majesty's Government.”

(m) by the insertion therein, immediately after item 65 of the following item :—

“ 65A. Goods imported by or for Water Boards, which the Water Engineer certifies are solely for use for providing or improving water supply.”

(n) by the deletion therefrom of item 69 and the substitution therefor of the following item :

“ 69. Goods imported by the Navy, Army, and Air Force Institutes for sale to members of Her Majesty's Forces serving in the Colony, duly certified as such by the person in charge of the Navy, Army, and Air Force Institutes in the Colony or his deputy, to the monthly respective scales for male and female members set out hereunder :—

(a) Beer, ale, porter and stout.

Males 20 reputed quarts.

Females 12 reputed quarts.

(b) Manufactured tobacco :

Cigars, cigarettes, pipe or chewing tobacco.

Males 22 ounces.

Cigarettes.

Females 340 in number.

(c) Whisky or Gin.

Males two bottles.

Females one bottle.

(d) Other potable spirits (excluding wines).

Males two bottles of any one description or one bottle

each of any two descriptions.

Females one bottle of any one description.

For the purposes of paras. (c) and (d) a bottle shall be deemed to be of a capacity exceeding 14 but not exceeding 27 fluid ounces, a half-bottle as of a capacity exceeding 8 but not exceeding 14 fluid ounces, and a quarter-bottle as of a capacity not exceeding 8 fluid ounces.”;

(o) by the deletion therefrom of item 70 and the substitution therefor of the following item:—

“70. Goods and Stores imported by the Navy, Army and Air Force Institutes for the sole use of the Institutes in the Colony and not for sale, duly certified as such by the person in charge of the Navy, Army and Air Force Institutes in the Colony, or his deputy.”;

(p) by the deletion therefrom of item 75 and the substitution therefor of the following item:—

“75. Hotel furniture, that is to say, bedsteads and wire mattresses, baths and basins, sanitary apparatus, electric installations, blankets, linen, carpets, curtains and curtain materials, table hardware, glass and china, upon proof to the satisfaction of the Comptroller that the following conditions are complied with:—

(a) that every such article is imported by the proprietor of the hotel in which the article is to be used;

(b) that every such article is marked with the name of the hotel or with the name of the proprietor of the hotel, unless the Comptroller, for good reason, considers that this requirement may be waived;

(c) that, prior to removal of the goods from customs control, the proprietor of the hotel enters into a bond, in such form and secured in such manner as the Comptroller may require, conditioned that the proprietor undertakes not to dispose, whether by sale or in any other manner, of any article which, by virtue of this item, has been imported free of import duty, without first giving notice thereof to the Comptroller and, unless the article is destroyed in the presence of an officer, that he shall, if he disposes of the article in any way, pay the duties to which the article would be liable as if they had been cleared for home consumption at the time of disposal; and conditioned further that, if at any time any such article is not found in the possession of the proprietor at his hotel and no reasonable explanation for its absence is given, to the satisfaction of the Comptroller, or if such article is found in the possession of any person other than the proprietor in his hotel, the proprietor shall, in respect of such article, pay forthwith the import duty which would have been payable thereon at the time of clearance for home consumption, without prejudice to any other proceedings which may be had under this Law in connection therewith.”;

(q) by the deletion therefrom of item 79 and the substitution therefor of the following item:—

“79. Iron pipes and pipes of mild steel (including galvanized), earthenware, cement or cement-asbestos, including stop valves, angles, bends and other connections therefor, which the Comptroller is satisfied are imported for purposes of irrigation, water supply, drainage and sewage.”;

(r) by the deletion of item 80 and the substitution therefor of the following item:—

“80. Kastanean and other substances (excluding sumac) which the Comptroller is satisfied are imported for use in tanning.”;

(s) by the deletion therefrom of item 85 and the substitution therefor of the following item:—

“85 (1) Machinery, that is to say machines consisting of a combination of moving parts and mechanical elements requiring to be put in motion by electrical, manual, mechanical or physical force; component parts of such machines imported separately for replacing similar component parts of such machines; and transmission and conveyor belting, whether made up or in the length, for any of the following purposes:—

- (a) agriculture;
- (b) industry and manufacture;
- (c) printing and bookbinding;
- (d) electric light or power services;
- (e) marine services;
- (f) railway services;
- (g) water or oil boring;
- (h) pumping;
- (i) prospecting for any mineral in the Colony or developing any industry in connection with any such mineral.

(2) Apparatus, appliances and fittings which are so constructed as to be ready for assembly on or with, or to be connected to or with, any machinery of the types and for the purposes specified in sub-paragraphs (a) to (i) of paragraph (1) and any apparatus, appliance or fittings—though not requiring to be assembled on or with or to be connected to or with any such machinery—the use of which is essential and peculiar to any process in an industrial or manufacturing undertaking, duly certified as such by the Colonial Secretary or other Government Officer acting on his behalf, of the types and for the purposes specified in sub-paragraphs (a) to (i) of paragraph (1):

Provided that—

- (a) any such apparatus, appliances and fittings shall be imported by or on behalf of the owner or person in charge of or controlling the industrial or manufacturing undertaking; and
- (b) the owner or person in charge of or controlling the industrial or manufacturing undertaking declares, and the Comptroller is satisfied, that such apparatus, appliances or fittings are—
 - (i) imported solely for use in the undertaking;
 - (ii) are necessary and appropriate to the functioning of the undertaking; and
 - (iii) for a use peculiar to any industrial or manufacturing process carried out therein (such manufacturing process being specified).”;

(t) by the insertion therein immediately after item 88 of the following item:—

“88A. Meat, chilled or frozen (excluding game or poultry) imported in quantities of not less than five tons in any one consignment.”;

(u) by the deletion of the proviso to item 104 and the substitution of the following proviso therefor:—

“Provided that at the time of clearance for home consumption such officer shall deliver to the Comptroller a signed undertaking that such motor car or motor cycle will be immediately re-exported upon completion of his service in the Colony, or within such further period as the Comptroller may allow.”;

(v) by the deletion therefrom of item 111 and the substitution therefor of the following item:—

“ 111. Oil, gas-burning and electrically-operated appliances, and parts thereof (excluding hose pipe, tube or wire connections therefor) as follows:—

1. Cooking stoves;
2. Heating stoves;
3. Hot water boilers;
4. Smoothing irons;
5. Wash boilers;
6. Oil- and gas-burners and electric-heating elements for—
 - (a) steam boilers;
 - (b) kilns of all kinds;
 - (c) stills;
 - (d) dryers;
 - (e) heating and cooking stoves;
 - (f) geysers;
 - (g) furnaces;
 - (h) water heaters and ovens of all types;
 - (i) tar and asphalt boilers.
7. Gas fuel for cooking or heating purposes or for use with any appliance as in paragraphs 1 to 6 herein.
8. Gas Pressure Regulators for use with any appliance as in paragraphs 1 to 6 herein.”;

(w) by the deletion therefrom of item 127 and the substitution therefor of the following item:—

“ 127. Produce of Cyprus re-imported: Provided that where produce which, but for the fact that it was exported, would have been liable to the payment of any excise duty in the Colony, the excise duty which would have been so payable thereon shall be paid before delivery for home consumption after re-importation at the rate in force at the time of such delivery.”;

(x) by the insertion therein, immediately after item 128, of the following item:—

“ 128A. Pumice stone, natural, unmanufactured, which the importer declares and the Comptroller is satisfied is imported for use in the manufacture in the Colony of building bricks by a person carrying on such manufacture.”;

(y) by the insertion therein, immediately after item 138 of the following item:—

“ 138A. Samples, provided they cannot be sold as merchandise.”;

(z) by the deletion of the proviso to item 141 and the substitution of the following proviso therefor:

“ Provided that any restrictions in force upon importation are complied with before clearance of the goods for home consumption.”;

(aa) by the insertion therein, immediately after item 141, of the following item:—

“ 141A. Sewing machines.”;

(bb) by the insertion therein, immediately after item 146, of the following item:—

“ 146A. Stationery, that is to say, pencils, pen holders, pen nibs, ink (liquid or powder), erasers, rulers, blotting paper and registers imported by the Director of Education and certified by him to be exclusively for use in schools in the Colony and to be distributed by him direct to schools and not through any intermediary.”;

(cc) by the deletion therefrom of item 154 and the substitution therefor of the following item :—

“ 154. Tin cans, including lids therefor, which the importer declares and the Comptroller is satisfied are to be exported as containers of any foodstuffs produced in the Colony.”;

(dd) by the deletion in item 157 of the words “ and cesspool emptiers ”;

(ee) by the insertion therein, immediately after item 157, of the following item :—

“ 157A. Traffic signalling apparatus imported by any municipal corporation or the board of an improvement area for the regulation of traffic within their respective limits of operation.”;

(ff) by the insertion therein, immediately after item 166, of the following item :—

“ 166A. Wireless sets, (receiving) complete, the full value of which, landed at the port of importation in the Colony, does not exceed three pounds :

Provided that the importer gives an undertaking that he will not sell any such set at a price which would give a total profit (to the importer and retailer) exceeding 33 per cent. of the full value as aforesaid, that he will notify the Postmaster-General and furnish him with full details of all sales of such sets (including the price at which they have been sold) and that, if he fails to observe any of the conditions of the undertaking, he shall be liable to pay the import duty on such sets at the rate to which they were liable at the time of clearance for home consumption.”;

13. The Fourth Schedule to the principal Law is hereby amended by the deletion, in the second column thereof, of the words beginning with “ Wrappers in paper ” and ending with the words “ stamped thereon ” (set opposite the words “ Oranges and lemons and other citrus fruit.”) and the substitution therefor of the following words “ Wrappers of paper to bear the mark of origin printed thereon, and cases, boxes or other containers to bear the mark of origin stamped thereon :

Amendment of the Fourth Schedule to the principal Law.

Provided that, with the approval of the Comptroller, any kind of citrus fruit may be exported unwrapped.”

14. Part (A) of the Fifth Schedule to the principal Law (under heading “ Wharfage Dues for Imports ”) is hereby amended as follows :

Amendment of Part (A) of the Fifth Schedule.

(a) by the insertion in paragraph (A) thereof, (which sets out rates of charges) immediately after item 1, of the following item under the respective headings :—

“ 1A. Animal feeding stuffs other than wheat, barley, vetches and other grain.

2s. per ton.

(b) by the deletion in paragraph (c) thereof, (under heading “ Exemptions ”) of item 1 and the substitution therefor of the following item :—

“ 1. Goods imported by or for the use of the Government or any department of Her Majesty’s Government ; goods imported by and for Her Majesty’s Forces (including goods imported

by the Navy, Army and Air Force Institutes for sale to members of Her Majesty's Forces); personal baggage accompanied by the passenger; used empty sacks; empty barrels and outer packages (excluding jars or demijohns); firewood; specie; hay and straw; wooden hoops and staves for the manufacture of casks; samples which cannot be sold as merchandise; sulphur; and goods from other ports in the Colony.”;

(c) by the deletion in paragraph (c) thereof (under heading “Exemptions”) of item 4 and the substitution therefor of the following item:—

“4. Aviation lubricating oils and fuels: Provided that, after importation, they shall be deposited in a licensed warehouse to be issued directly therefrom to and solely for use in aircraft, to the satisfaction of the Comptroller.”;

(d) by the deletion in paragraph (c) thereof (under heading “Exemptions”) of items 6 and 7.

Amendment
of Part (B)
of the
Fifth
Schedule.

15. Part (B) of the Fifth Schedule to the principal Law (under heading “Wharfage Dues for Exports”) is hereby amended as follows:

(a) by the insertion in paragraph (A) thereof (which sets out rates of charges) immediately after item 4, of the following item under the respective headings:—

“4A. Carob extract, concentrated, (carob honey).
0½*p.* per tin or other container not exceeding 50 okes gross in weight.”;

(b) by the deletion in paragraph (c) thereof (under heading “Exemptions”) of item 1 and the substitution therefor of the following item:—

“1. Goods exported by or for the Government of any department of Her Majesty's Government; goods exported by Her Majesty's Forces (including goods imported for sale to Her Majesty's Forces which are being exported); personal baggage accompanied by the passenger; used empty sacks; empty barrels and outer packages (excluding jars or demijohns); salt; straw; mats for use as dunnage; bona fide stores and provisions for ships in port in quantities which the Collector considers reasonable; produce or manufactures of local origin for other ports in the Colony; specie; goods in packages not exceeding 5*s.* in value accompanying a passenger on departure; shingle and sand.”;

(c) by the deletion in paragraph (c) thereof (under heading “Exemptions”) of the words “shall be exempt from the payment of any wharfage dues for export” (line 3) of item 3 thereof.

J. FLETCHER-COOKE,
Colonial Secretary.

16th March, 1952.