

CYPRUS

IMMOVABLE PROPERTY TAX

CHAPTER 322 OF THE LAWS

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CHAPTER 322.

IMMOVABLE PROPERTY TAX.

ARRANGEMENT OF SECTIONS.

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TO PROVIDE FOR THE PAYMENT OF AN IMMOVABLE PROPERTY
TAX AND TO ABOLISH VERGHI KIMAT.

1949
Cap. 296.
56 of 54.

[11th March, 1932.]

Short title.

1. This Law may be cited as the Immovable Property Tax Law.

Interpreta-
tion.

2. In this Law—

“immovable property” means and includes lands, trees, vines, water, water rights, buildings and other constructions of all descriptions and of any category and any share or interest therein whether the ownership thereof is by law or custom required or not required to be registered in the books of the Land Registry;

“Land Registry” means the office of the Lands and Survey Department.

Immovable
property tax.

3. Save as is hereinafter provided, on all immovable property within the Colony there shall be raised, levied, collected and paid annually to Her Majesty for the use of the Colony a tax to be called the immovable property tax.

Assessment
of tax.

4. Immovable property tax shall be assessed upon the value of immovable property as registered or recorded in the books of the Land Registry owned by any one person within the limits of any town or village or quarter of any town or village:

Provided that if the value of any immovable property is not so registered or recorded such tax, until such time as such property shall be valued and the value thereof be so

registered or recorded, shall be assessed upon the value of such property as determined by the Director of Lands and Surveys.

5. Immovable property tax shall be at the rate of two per thousand of the capital value of immovable property as assessed in accordance with the provisions of the preceding section: Rate of tax.

Provided that where, in calculating the amount of the immovable property tax payable in respect of immovable property owned by any one person within the limits of any town or village or quarter of any town or village there shall be payable a fraction of one piastre, there shall be assessed, collected and paid a sum of one piastre.

6. The Governor in Council may by Order or Orders to be published in the Gazette direct that the rate of immovable property tax payable in respect of immovable property owned by any person— Power to Governor in Council to increase immovable property tax.

- (a) within the limits of any town or quarter of a town;
- (b) within the limits of any village or quarter of a village,

shall be increased in any year by such amount or amounts not exceeding in either case four per thousand on the capital value of such immovable property as assessed in accordance with the provisions of this Law, as may be directed in such Order or Orders and any such increase shall be collected and paid in the same manner and at the same time as the immovable property tax payable thereon. 2 of 20/42.

7. Immovable property tax shall be payable by the owner of the property on the thirteenth day of March of every year and shall be paid, collected and recovered in the same manner as taxes due to the Government are paid, collected and recovered: Payment and recovery of tax.

Provided that if for any reason immovable property tax in respect of any property cannot be recovered from the owner thereof, it shall be recoverable from the occupier in the like manner and when so recovered the amount thereof may be deducted by the occupier from the instalment of rent falling due next after such recovery.

8. No immovable property tax shall be levied, paid or collected in respect of the following (that is to say)— Exemption from taxation.

- (a) places or buildings belonging to any religious

community consecrated and used exclusively for public worship;

- (b) cemeteries or burial grounds;
- (c) land registered or recorded as common pasture grounds in the books of the Land Registry;
- (d) land or open spaces recorded or assigned *ab antiquo* for the common use of a community;
- (e) immovable property belonging to Her Majesty or to the Government of the Colony;
- (f) any immovable property held and registered in the books of the Land Registry in trust for elementary schools of any religious community under the Elementary Education Law, and for secondary schools under the Secondary Education Law, or any amendment thereof;

Cap. 166.

Cap. 169.

2 of 56/57.

- (g) on any immovable property used or occupied exclusively for the purposes of any charitable institution of a public character supported mainly by endowments or voluntary contributions in so far as such immovable property is held for such purposes.

Immovable
property tax
to be read for
verghi
kimat.

9. Whenever in any Order of Her Majesty in Council, Law, Order in Council, Proclamation, Regulation or other enactment in force in the Colony, or in any book or document whatsoever in use in any Department of the Government of the Colony the words "Verghi Kimat" or "Verghi" occur to denote what was hitherto known as the Verghi Kimat property tax under that description the words "immovable property tax" shall be read in place and stead thereof.