

**CAP. 324.**

**CYPRUS**

**MATCHES (EXCISE DUTY)**

**CHAPTER 324 OF THE LAWS**

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1959

## CHAPTER 324.

## MATCHES (EXCISE DUTY).

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A LAW TO MAKE BETTER PROVISION FOR AN EXCISE DUTY  
ON MATCHES.

1949  
Cap. 298.

[25th May, 1935.]

Short title.

1. This Law may be cited as the Matches (Excise Duty) Law.

Interpreta-  
tion.

2. In this Law—  
“prescribed” means prescribed by Regulations made under this Law.

Imposition  
of excise  
duty.

3. There shall be paid, in manner hereinafter provided, upon all matches manufactured and sold in the Colony an excise duty equal to the rate of customs import duty payable for the time being on matches of British Empire origin imported into the Colony.

Licence to  
manufacture  
matches.

4. (1) No person shall establish a factory for the manufacture of matches in the Colony unless he has obtained a licence in that behalf from the Governor.

(2) Every licence may contain such conditions as the Governor may see fit to impose with regard to all or any of the following matters, that is to say—

(a) the minimum capital to be employed in the business of the licensee;

- (b) the minimum amount of excise duty to be guaranteed in any one year;
- (c) the site, structure and management of the factory;
- (d) the use in connection with the making of matches at the factory of wood grown in the Colony.

(3) The fee to be paid for every licence shall be one hundred pounds in every year.

(4) Every licence shall expire on the 31st day of December of each year, and shall be renewable annually.

(5) The owner of the factory shall provide suitable office accommodation within the factory for an officer appointed by the Comptroller, who shall at any time have free access to the factory.

5. All materials for the manufacture of matches, other than timber or manufactured wood articles for the purpose of making matches, shall be allowed entry to the factory free of import duty.

Certain materials for manufacture of matches to be free of import duty.

6. (1) No matches shall be withdrawn from any factory except subject to the provisions of this section, unless they are withdrawn for the purpose of immediate export from the Colony.

Manufactured matches to be delivered on conditions.

(2) The matches shall be enclosed in a container of the prescribed character.

(3) Every container shall have affixed a label, on which shall be printed the name of the manufacturer, and shall be fastened by a banderole.

(4) The manufacturer shall keep registers and render returns in the prescribed form and manner. Every such register shall be kept in the factory and shall be at all times accessible to an officer appointed by the Comptroller. The manufacturer shall not cancel or obliterate any part of the register or make any alteration in any entry except for the correction of any error, and after obtaining the sanction of such officer.

7. Banderoles representing the amount of excise duty shall be delivered to the manufacturer on payment of such amount.

Banderoles representing excise duty to be supplied.

Procedure on  
export of  
matches.

8. (1) Matches may be withdrawn from the factory for export free of excise duty. Before any matches are withdrawn from a factory for export, the exporter shall give such security as the Comptroller may require that the matches will be exported and shall produce the packages of matches to an officer of Customs at the port or place of export. The Comptroller may require the exporter to produce, within a period prescribed, a certificate of the due arrival and landing of the matches; and if the exporter fails to produce such certificate he shall be liable to pay double the excise duty on the matches exported.

(2) The quantity of matches withdrawn at any time from the factory shall in no case be less than fifty gross of boxes.

Offences and  
penalties.

9. Any person who—

- (a) manufactures matches without licence a issued under section 4 of this Law;
- (b) contravenes any of the terms or conditions of a licence issued under section 4 of this Law;
- (c) being a licensed manufacturer, fails to keep the registers and render the returns prescribed or wilfully makes any false entries in such registers or returns;
- (d) delivers matches from a factory which are not packed in containers and fastened by banderoles in the prescribed manner;
- (e) removes or attempts to remove from a factory any matches on which excise duty has not been paid;
- (f) has in his possession unduty-paid matches;

shall be guilty of an offence and shall be liable to imprisonment not exceeding six months or to a fine not exceeding one hundred pounds or to both.

Power to  
compound.

10. The Comptroller may compound for a pecuniary payment to be determined by him any offence or act committed or done or reasonably suspected of being committed or done in contravention of this Law.

Reward to  
informers.

11. The Governor may offer a reward not exceeding one-half of any fine or pecuniary composition to any officer or any other person by whose means the same is recovered.

- 12.** The Governor in Council may from time to time make Regulations to be published in the Gazette—
- Power to Governor in Council to make Regulations.
- (a) as to the registers to be kept and returns to be rendered by the manufacturer;
  - (b) as to the size and description of packets and containers of matches, and the number of matches or boxes contained therein;
  - (c) generally for the carrying into effect the provisions of this Law.

