

*Repealed by Law 15/1935*

No. 24 OF 1927.

A.D. 1927. TO PROVIDE FOR AN EXCISE DUTY ON MATCHES.

24 of 1927. RONALD STORRS.] [November 14, 1927.

BE it enacted :—

Short title. 1. This Law may be cited as the Matches Excise Law, 1927.

Imposition of excise duty. 2. An excise duty at the following rates shall be paid in the manner hereinafter prescribed upon matches manufactured and sold in Cyprus :—

- (a) For every gross of boxes of matches not exceeding 10,000 matches . . . . 2s. and 6cp.
- (b) For every gross of boxes of matches exceeding 10,000 matches . . . . . 2s. and 6cp. for every 10,000 matches.

Provided that for the first year of the establishment of any factory the excise duty shall be 2s. and not 2s. 6cp. as aforesaid.

Licence to manufacture matches. 3.—(1) No person shall establish a factory for the manufacture of matches unless he has obtained a licence in the prescribed form from the Comptroller of Customs and Excise.

(2) The fee to be paid for a licence shall be one pound.

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

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

Materials, other than timber, for manufacture of matches shall be free of import duty. 4. All material for the manufacture of matches, other than timber, shall be allowed entry to the factory free of import duty.

Manu- factured matches to be delivered on condi- tions. 5.—(1) No matches shall be removed from any factory except subject to the provisions of this section, unless they are removed for the purpose of immediate export from Cyprus.

(2) The matches shall be enclosed in a container of a character to be prescribed by regulations made under this Law.

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

(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 of Customs and Excise. 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.

6. Banderolles representing the amount of excise duty shall be delivered to the manufacturer on payment of that amount.

Banderolles representing excise duty to be supplied.

7.—(1) Matches may be issued out of the factory for export free of excise duty. Before any matches are removed from a factory for export, the exporter shall give such security as the Comptroller of Customs and Excise 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 of Customs and Excise 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.

Procedure on export of matches.

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

8. Any person who :—

Offences and penalties.

(a) manufactures matches without a licence from the Comptroller of Customs and Excise;

(b) contravenes any of the terms and conditions of a licence issued under section 3 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;

