

No. 26 OF 1942.

A LAW TO AMEND THE LICENSING LAWS, 1889 TO 1940.

C. C. WOOLLEY,]

[17th December, 1942.

Governor.

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 Licensing (Amendment) Law, 1942, and shall be read as one with the Licensing Laws, 1889 to 1940, (hereinafter referred to as "the principal Law"), and the principal Law and this Law may together be cited as the Licensing Laws, 1889 to 1942.

Short title.

10 of 1889
20 of 1926
27 of 1930
30 of 1934
34 of 1936
23 of 1940

2. Section 23 of the principal Law is hereby amended by the deletion therefrom of paragraph (6).

Amendment
of section 23
of the
principal
Law.

3. The principal Law is hereby amended by the insertion therein immediately after section 24 of the following section :—

Insertion of
new section
24A in the
principal
Law.

"Forfeiture
of licence.

24A. The licence of any person who is convicted of an offence under the provisions of section 4 of the Gambling Laws, 1896 to (No. 2) 1942, or of section 173 of the Cyprus Criminal Code, 1928 to 1937, shall, in addition to any penalty imposed upon such conviction, be forfeited."

10 of 1896
11 of 1942
25 of 1942

The Cyprus
Criminal
Code Order
in Council,
1928.

9 of 1931
34 of 1932
35 of 1933
43 of 1933
9 of 1936
28 of 1936
2 of 1937

J. V. W. SHAW,

17th December, 1942.

Colonial Secretary.

No. 27 OF 1942.

A LAW TO AMEND THE INCOME TAX LAWS, 1941 AND 1942.

C. C. WOOLLEY,]

[17th December, 1942.

Governor.

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 Income Tax (Amendment No. 2) Law, 1942, and shall be read as one with the Income Tax Laws, 1941 and 1942, (hereinafter referred to as "the principal Law"), and the principal Law and this Law may together be cited as the Income Tax Laws, 1941 to (No. 2) 1942.

Short title.

6 of 1941
1 of 1942

Repeal of para. (c) of section 5 of the principal Law and substitution of new paragraph.

2. Paragraph (c) of section 5 of the principal Law is hereby repealed and the following paragraph substituted therefor:—

“(c) the annual value of immovable property and improvements thereon used by or on behalf of the owner for the purpose of residence or enjoyment and not for the purpose of gain or profit, such annual value being deemed to be four per centum of the value of such immovable property as assessed for Immovable Property Tax under the Immovable Property Tax Laws, 1932 to 1942. For the purposes of this paragraph a person who is allowed by the owner of premises to occupy them rent free shall be deemed to occupy such premises for and on behalf of the owner thereof;”

18 of 1932
48 of 1934
20 of 1942

Amendment of section 12 of the principal Law.

3. Section 12 of the principal Law is hereby amended by the substitution of a semi-colon for the full-stop at the end of paragraph (k) thereof, and by the addition of the following paragraph:—

“(1) any expenses applicable to the income from immovable property charged under paragraph (c) of section 5 of this Law.”

Amendment of section 19 of the principal Law.

4. Section 19 of the principal Law is hereby amended as follows:—

(a) by the deletion from sub-section (1) of the words “be entitled to” which appear in the second line thereof;

(b) by the repeal of sub-section (2) and the substitution of the following sub-section therefor:—

“(2) Every such company shall, upon payment of a dividend, furnish each shareholder with a certificate in a form approved by the Commissioner setting forth the amount of the dividend paid to that shareholder and the amount of tax which the company has deducted in respect of that dividend.”

Amendment of section 20 of the principal Law.

5. Section 20 of the principal Law is hereby amended by the deletion of the words “or is entitled to deduct” which appear in the first and second lines thereof.

Amendment of section 30 of the principal Law.

6. Paragraph (a) of sub-section (2) of section 30 of the principal Law is hereby amended by the insertion after the word “shall”, which appears in the ninth line thereof, of the words “when required by the Commissioner”.

7. Sub-section (2) of section 45 of the principal Law is hereby amended by the deletion therefrom of the word "on", which appears in line 2, and the substitution therefor of the word "or".

Amendment of section 45 (2) of the principal Law.

8. The Schedule to the principal Law is hereby repealed and the Schedule to this Law substituted therefor.

Repeal of the Schedule to the principal Law and substitution of new Schedule.

9. This Law shall come into operation on the 1st day of January, 1943.

Date of commencement.

SCHEDULE.

SCALE OF RATES OF INCOME TAX PAYABLE ON CHARGEABLE INCOME.

1.—(a) In the case of individuals—

Category within which the chargeable income falls	Chargeable income		Tax payable	
	in excess of	but not exceeding	£	s. p.
(1) ..	£ 1	£ 150	£	Nil
(2) ..	150	175	1	0 0
(3) ..	175	200	1	10 0
(4) ..	200	250	3	0 0
(5) ..	250	300	5	10 0
(6) ..	300	350	9	0 0
(7) ..	350	400	12	0 0
(8) ..	400	450	16	0 0
(9) ..	450	500	20	0 0
(10) ..	500	550	24	0 0
(11) ..	550	600	28	0 0
(12) ..	600	650	32	0 0
(13) ..	650	700	36	0 0
(14) ..	700	750	40	0 0
(15) ..	750	800	45	0 0
(16) ..	800	850	50	0 0
(17) ..	850	900	55	0 0
(18) ..	900	950	61	0 0
(19) ..	950	1,000	67	0 0
(20) ..	1,000	1,100	79	0 0
(21) ..	1,100	1,200	91	0 0
(22) ..	1,200	1,300	105	0 0
(23) ..	1,300	1,400	120	0 0
(24) ..	1,400	1,500	135	0 0
(25) ..	1,500	1,600	160	0 0
(26) ..	1,600	1,700	190	0 0
(27) ..	1,700	1,800	220	0 0
(28) ..	1,800	1,900	260	0 0
(29) ..	1,900	2,000	300	0 0

<i>For the remainder of the chargeable income—</i>	<i>Rate of Tax</i>
on every pound in excess of £2,000 but not exceeding £2,500..	7 shillings
on every pound in excess of £2,500 but not exceeding £3,000..	8 shillings
on every pound in excess of £3,000 but not exceeding £3,500..	9 shillings
on every pound in excess of £3,500 but not exceeding £4,000..	10 shillings
on every pound in excess of £4,000 but not exceeding £5,000..	11 shillings
on every pound in excess of £5,000 13 shillings

(b) The amount of tax payable in respect of a chargeable income falling within any category shall not exceed the amount of tax which is payable in respect of a chargeable income falling within the next preceding category plus the amount by which the chargeable income exceeds the highest chargeable income which falls within the next preceding category.

(c) The amount of tax payable by an individual who on the last day of the year immediately preceding the year of assessment was a bachelor or a spinster shall be increased by 50 per centum, but such increase shall not exceed £350 in any one year.

2. In the case of companies and all other bodies corporate or unincorporate five shillings on every pound of chargeable income.

J. V. W. SHAW,

17th December, 1942.

Colonial Secretary.