CYPRUS

CUSTOMS TARIFF

CHAPTER 316 OF THE LAWS

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1959

CHAPTER 316.

CUSTOMS TARIFF.

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A LAW TO PROVIDE FOR THE IMPOSITION OF CUSTOMS DUTIES AND FOR PURPOSES CONNECTED THEREWITH.

[21*st December*, 1954.]

Short title.

1. This Law may be cited as the Customs Tariff Law.

Interpretation.

2. (1) In this Law, unless the context otherwise requires—

"clearance" in relation to goods, means the presentation of an entry with the documents prescribed by any Customs Laws in force for the time being, the payment of any Customs duties or charges due thereon, and their removal from Customs control;

First Schedule.

"Commonwealth country" and "Commonwealth" mean the countries specified in the First Schedule;

Cap. 315.

"Customs Laws" includes this Law, the Customs Management Law, and all Laws and Regulations relating to Customs in force in the Colony;

"import" with its grammatical variations and cognate expressions means the bringing of goods into or within the Colony by sea or air from a place outside the Colony.

Cap. 315.

(2) Any word or expression used in this Law and defined in the Customs Management Law, unless the context otherwise requires, shall bear in this Law the meaning assigned to it by the former Law.

3. Except where otherwise provided in the Second Schedule, and subject to the provisions of any Customs Laws in force for the time being, there shall be charged, levied, collected and paid for the benefit of the general revenue of the Colony, upon all goods specified in the said Schedule— Customs duties. Second Schedule.

(*a*) which, after importation into the Colony, are cleared for home consumption therein; or

(*b*) which, being included in the inward report of any aircraft or vessel, are not produced to the officer, as in section 145 of the Customs Management Law provided, Cap. 315.

the several duties (hereinafter referred to as "Customs duties") appearing in Part I of the said Schedule and set opposite to each item respectively in the column of the said Part of the Schedule which, under section 4 or 5, is applicable to such goods:

Provided that, subject to compliance with any provisions in this respect of any Customs Laws in force for the time being and the observance of the conditions of any agreement, concession, bond, or other security, Customs duty shall not be payable in respect of—

(*a*) any goods removed, by the authority of the collector, from the port or place of discharge to another port or place in the Colony, which the collector is satisfied have been duly received at their destination or delivered into Customs control;

(*b*) any goods entered in transit through the Colony which the collector is satisfied have been duly exported to and landed at some place outside the Colony;

(*c*) any goods entered for exportation or use as ship's or aircraft's stores which the collector is satisfied have been duly exported to and landed at some place outside the Colony or exported as ship's or aircraft's stores, as the case may be;

(*d*) any goods on board any vessel or aircraft which the collector is satisfied are consigned to, and are to be discharged at, a place outside the Colony or are for use as stores on the vessel or aircraft.

4. (1) The rates of Customs duties set forth in the column headed "Preferential Tariff" of Part I of the Second Schedule shall apply to dutiable goods which are shown to the satisfaction of the collector, by means of a certificate Preferential Tariff. Second Schedule.

of origin properly completed in the approved form, to have been consigned to the Colony from and grown, produced or manufactured in any Commonwealth country, but goods shall not be deemed to have been manufactured in any such country unless such proportion of their value, as prescribed by Regulations made by the Governor in Council applicable to such goods, is the result of labour within any Commonwealth country:

Provided that claim to payment of Customs duty under the Preferential Tariff shall not be allowed unless made by the importer or owner of the goods at the time of clearance and before their removal from Customs control, and, where applicable, the requirements set out in subsections (2) and (4) are complied with.

(2) In the case of goods (except manufactured tobacco) imported through the post from any Commonwealth country, the collector, if satisfied that—

(*a*) the goods are not for sale; and

2 *of* 10/58 (*b*) no consignment exceeds £25 in value for any one addressee,

may accept as satisfactory evidence of origin for charging Customs duty under the Preferential Tariff a certificate signed by or on behalf of the sender in the Commonwealth country of origin setting out that the goods 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 Commonwealth country.

(3) Where the Governor in Council is satisfied that any class or description of goods to which the Preferential Tariff may be applied are, to a considerable extent, manufactured in any Commonwealth country from material which is not wholly grown or produced in such countries, the Governor in Council may direct that the Preferential Tariff shall apply 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 collector, to have been grown or produced in any Commonwealth country.

(4) In the case of goods originating in any Commonwealth country which have been transhipped, or have been shipped in transit from a port or place situated outside the Commonwealth whilst *en route* from the Commonwealth country of origin, the importer shall be required to produce

the through bill of lading or railway or air consignment note from the Commonwealth country of origin in support of the certificate of origin:

Provided that where a through bill of lading or consignment note is not available, the buyers' order, the invoice, local bill of lading or consignment note from the original point of origin, and a certificate of arrival or landing at, and exportation from, the port of transhipment shall be required. Such certificates shall be signed by the proper Customs Officer at the port of transhipment. 2 *of* 29/55.

(5) For the purposes of subsection (1), the Customs, Excise and Revenue Regulations, 1920 to 1933, and the Order in Council No. 1705 published under Notification No. 888 in the Gazette of the 14th September, 1936, shall, until other Regulations are made under the said subsection be deemed to be and always to have been effective as if made under the provisions of the said subsection. Gazettes: 15.7.1920 10.6.1927 28.4.1933.

General Tariff. Second Schedule.

5. The rates of Customs duties set forth in the column headed "General Tariff" of Part I of the Second Schedule shall apply to all dutiable goods not entitled to admission under the "Preferential Tariff".

Application of Part I of Second Schedule. 3 *of* 10/58.

6. (1) Whenever, under either the column headed "Preferential Tariff" or the column headed "General Tariff" of Part I of the Second Schedule alternative rates of duty appear against any item the higher or highest of the rates applicable shall be charged, levied and collected.

(2) The item numbers set out in the first column of Part I of the Second Schedule refer to the appropriate item numbers in the Item Index to the Standard International Trade Classification as defined in subsection (4) of section 140 of the Customs Management Law, or in any Law amending or substituted for the same, and shall be used and construed for the purposes of classification in the manner set out in section 142 of the Customs Management Law as aforesaid. Cap. 315.
