CYPRUS

IMMOVABLE PROPERTY TAX

CHAPTER 322 OF THE LAWS

1959 EDITION

PRINTED BY

C. F. ROWORTH LIMITED, 54, GRAFTON WAY, LONDON, W.1.

[*Appointed by the Government of Cyprus the Government Printers of this Edition of Laws within the meaning of the Evidence (Colonial Statutes) Act, 1907.*]

1959

CHAPTER 322.

IMMOVABLE PROPERTY TAX.

ARRANGEMENT OF SECTIONS.

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

1949 Cap. 296. 56 *of* 54.

[11*th March*, 1932.]

Short title.

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

Interpretation.

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