CYPRUS

TAX COLLECTION

CHAPTER 329 OF THE LAWS

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1959

CHAPTER 329.

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A Law to amend the Law relating to and to make better provision for the Collection of Taxes or Duties.

1949 Cap. 303.

[1*st January*, 1933.]

Short title.

1. This Law may be cited as the Tax Collection Law.

Interpretation.

2. In this Law—

2 *of* 5/44.

"Comptroller" means the Comptroller of Inland Revenue;

2 *of* 5/44.

"tax collector" means any person whom the Comptroller may, from time to time, authorize to collect any tax or duty under the provisions of this Law;

"town" means the towns of Nicosia, Limassol, Ktima, Larnaca, Famagusta and Kyrenia.

Division into tax collection areas.

3. For the purposes of this Law the Comptroller shall have power to divide Cyprus into tax collection areas in charge of a tax collector or tax collectors.

Comptroller's warrant.

4. (1) At any time after the expiration of ten days from the date upon which any tax or duty has become due and payable under the provisions of any Law, Regulation or order the Comptroller shall issue a warrant in the form contained in the First Schedule to this Law (hereinafter called the "Comptroller's warrant"). First Schedule.

(2) A copy of the Comptroller's warrant shall be published in the Gazette.

(3) Every tax collector shall cause a copy of the Comptroller's warrant to be posted as in subsection (4) hereof provided in every town or village within the tax collection area of which he is in charge.

(4) The Comptroller's warrant shall be posted—

(*a*) in towns, on the notice board at the office of the Commissioner of the district;

(*b*) in villages, at the principal church or mosque or at any other conspicuous place in the village.

(5) The issue of the Comptroller's warrant shall be conclusive proof that the tax or duty mentioned therein has become due and payable.

Payment of tax or duty by persons residing in towns.

5. (1) The Comptroller may in any year by order under his hand published in the Gazette direct that all persons liable to pay any tax or duty under the Comptroller's warrant who are ordinarily resident in any town or within three miles therefrom shall pay such tax or duty to such officer and at such place or office within such town, as may be specified in the order.

(2) All persons affected by the order shall at such time as may be specified in the order, not being less than three months from the publication of the order in the Gazette, pay to the officer at the place or office specified in the order all taxes or duties due under the Comptroller's warrant.

(3) After the expiration of the time as in subsection (2) hereof provided the taxes or duties shall be collected by a tax collector appointed by the Comptroller.

(4) In addition to any amount payable in respect of any tax or duty under the Comptroller's warrant any person who has failed to comply with the provisions of subsection (2) hereof shall pay such additional amount, as the Governor may direct by notice in the Gazette not exceeding five per centum of the amount due by such person in respect of such

tax or duty. Such additional amount shall be paid and recovered at the same time as the amount due in respect of the tax or duty mentioned in the Comptroller's warrant.

(5) Whenever any additional amount payable under subsection (4) hereof consists of a fraction of one piastre there shall be paid in respect thereof a sum of one piastre.

Tax collectors to proceed with the collection of tax or duty.

6. Upon receiving the Comptroller's warrant the tax collector shall proceed with the collection of any tax or duty mentioned therein from all persons liable thereto, who are ordinarily resident within the tax collection area of which he is in charge.

Execution by seizure of movable property.

7. If any person fails to pay, when so requested by the tax collector all amounts due in respect of any tax or duty mentioned in the Comptroller's warrant, the tax collector shall forthwith seize so much of the movable property of the person in default as would be, in the opinion of such tax collector, amply sufficient to satisfy the amount due by the person in default.

Forcible entry.

8. For the purpose of executing the Comptroller's warrant any tax collector shall have power to enter if need be by breaking open the house, office or premises or by forcible entry upon the lands in the possession of the person in default.

Exemption from seizure or sale.

9. It shall not be lawful to seize or sell by virtue of a Comptroller's warrant—

(*a*) the necessary wearing apparel of the person in default or his family, or the necessary beds and bedding thereof not exceeding the value of five pounds;

(*b*) the necessary baking and cooking utensils of the person in default and his family;

(*c*) the books, tools, implements, vessels and receptacles absolutely necessary for the profession, trade or calling of the person in default, not exceeding in the whole the value of five pounds;

(*d*) one pair of neat cattle, or one mule and one ass, or two asses at the option of the person in default;

(*e*) every article which is indispensable for the use of the exempted animals;

(*f*) the chopped straw required to feed the exempted animals for three months;