

No one  
exempt from  
future  
taxation,  
save as may  
for the  
future be  
provided for.

2. No right of exemption from payment of any tax, impost, duty or obligation to be hereafter established in this Island by Law or other competent authority shall be claimed by or allowed to any person except where such exemption is by the Law or authority establishing such tax, impost, duty or obligation expressly stated and allowed.

Short title.

3. This Law may be cited as the Taxation Law, 1879.

#### SCHEDULE.

Tithes on the Produce of Land.

Tithes on Silk.

The Verghi Taxes.

Taxes on the Sale and Transfer of and Succession to Landed Property.

Imposts on Forests and Woods.

Uncultivated Land Tax.

Sheep and Goat Tax.

Swine Tax.

Customs Duties.

Wharfage Dues.

Excise Duties.

Stamp Duties.

Judicial Fees and Fines.

Taxes for Weighing and Measuring and on the Sale of Animals and Goods.

Shooting or Game Licences.

Gun Tax.

Fishing Licences.

Sponge Tax.

All duly authorized Municipal Taxes.

Band or Music Tax.

#### 24 OF 1879.<sup>(1)</sup>

TO MAKE REGULATIONS FOR THE MANAGEMENT OF THE CUSTOMS AND  
EXCISE BUSINESS OF THIS ISLAND.

G. R. GREAVES.]

[June 2, 1879.

Short title.

1. This Law may be cited as the Customs and Excise Regulation Law, 1879.

*Ports.*

2. No goods shall be imported or exported from this Island except into or from the ports of Larnaca, Limassol, Famagusta, Carpas, Kyrenia, Lefka and Paphos, unless by the special permission of the principal Officer of Customs of the District.

Ordinary  
Ports of  
importation  
and exporta-  
tion.

3.—(1.) The High Commissioner may by Order in Council appoint any port, sub-port, haven or creek, in this island, and declare the limits thereof, and appoint proper places within the same to be legal quays for the lading and unlading of goods, and declare the bounds and extent of any such quays, and annul the limits of any port, sub-port, haven, creek or legal quay, already appointed or hereafter appointed, and declare the same to be no longer a port, sub-port, haven, creek or legal quay, or alter or vary the names, bounds and limits thereof.

Other ports  
may be  
appointed.

(2.) The High Commissioner may also from time to time by like order fix the days and times at which any Customs House may be closed for business.

Also times  
of business

(3.) Every order issued by the High Commissioner as aforesaid shall specify the date upon which it is to come into effect, and shall immediately upon its issuing be published in the *Cyprus Gazette*.

Order to be  
published.

4. The contravention of any such order may be dealt with as though it were in contravention of any Revenue Law for the time being in force in this Island.

Contra-  
vention of  
order.

*Appointment of Principal Officers.*

5. The High Commissioner may appoint any person to be a Principal Office of Customs and Excise in any District in the Island; and any officer so appointed shall be styled the Collector of Customs and Excise for the district in which he is appointed. In any district where no such appointment as aforesaid has been made, the Commissioner of the District shall be the Principal Officer of Customs and Excise.

Appoint-  
ment of  
Principal  
Officers of  
Customs and  
Excise.

(1) For contents see Index p. 996, and see the Copyright Law, 10 of 1919, s. 2, p. 192 and 14 of 1921, s. 3 (6), p. 861.

*Regulations as to Landing, etc.*

Customs  
Officers may  
board and  
stay on  
board ship.

6. The proper Officer of Customs may board any ship arriving at any port in this island and freely stay on board while the ship remains within the limits of the port; and if the master of any ship on board of which any officer is stationed neglects or refuses to provide any such officer with sufficient room or accommodation under the deck for his bed or hammock, he shall be liable to a penalty not exceeding twenty pounds.

Power to  
seal up and  
secure goods  
and open  
locks.

Goods con-  
cealed  
forfeited.

If seal, etc.,  
broken,  
Master to  
forfeit a  
sum not  
exceeding  
£100.

7. The proper Officer of Customs shall have free access to every part of the ship, with power to fasten down hatchways or entrances to the hold, and to mark any goods before landing and to lock up, seal, mark, or otherwise secure any goods on board the ship; and if any place, box or chest on board is locked and the keys are withheld, the officer may open any such place, box or chest in the best manner in his power; and if any goods are found concealed on board any such ship they shall be forfeited; and if any officer shall place any lock, mark, or seal upon any goods on board, and such lock, mark, or seal is wilfully opened, altered, or broken before due delivery of the goods, or if any such goods are secretly conveyed away, or if the hatchways or entrances after having been fastened down by the officer are opened, the master of the ship shall be liable to a penalty not exceeding one hundred pounds.

Time and  
places of  
landing goods  
inwards.

8. All laws and regulations heretofore existing respecting the landing and examination of goods are hereby repealed; and no goods except ice and fresh fish, which may be landed at any time, shall be landed or put on shore from any ship on any of the days referred to in section 3 (2), except by special permission of the principal Officer of Customs, nor on any other days except between the hours of 8 a.m. and 12 midday, and between the hours of 1 p.m. and 5 p.m., or during such other hours as may be appointed by the principal Officer of Customs; nor shall any goods be landed or unshipped except in the presence or with the authority of the proper Officer of Customs, nor shall any goods be so landed except at some quay, wharf, or other place duly appointed for the landing or unshipping of goods, nor shall any such goods after having been unshipped or put into any boat or craft to be landed be transhipped or removed into any other boat or craft previously to their being landed, without the permission of the proper Officer of Customs; and if any such goods shall be unshipped, landed, transhipped or removed contrary hereto, they shall be forfeited.

9. The master, or in the case of a steam-vessel the master or agent, of any ship, whether laden or in ballast, shall within twenty-four hours after arrival from ports beyond the seas and before bulk is broken deliver to the principal Officer of Customs a manifest in the form in the First Schedule and containing the several particulars indicated or required thereby, or in such other form and manner as the High Commissioner may direct.

Master to report within 24 hours of arrival.

10. If any master or agent shall fail to present a manifest as required by regulation, or if the particulars or any of them contained in the manifest are false, he shall be liable to a penalty not exceeding one hundred pounds; and all goods not duly manifested may be detained by any Officer of Customs until so manifested and the omission explained to the satisfaction of the principal Officer of Customs of the port.

On failure, Masters to forfeit a sum not exceeding £100.

Goods not reported may be detained.

11. The master or agent presenting the manifest of any vessel arrived from ports beyond the seas shall answer all such questions relating to the ship, cargo, crew and voyage as shall be put to him by the principal Officer of Customs or other proper officer; and if he refuses to answer, or if he does not answer truly, or if after his arrival within three miles of the coast of this island bulk shall have been broken, or alteration made in the stowage of the cargo of the ship so as to facilitate the unloading of any part of the cargo before the manifest of the ship and cargo should be presented, or if any packages shall have been opened, unless cause be shown to the satisfaction of the principal Officer of Customs of the port, in every such case the master or agent shall be liable to a penalty not exceeding one hundred pounds.

Masters to answer questions.

Bulk not to be broken or stowage altered.

12. If the contents of any package intended for exportation in the same ship shall be reported by the master as being unknown to him, the Officers of Customs may open and examine the packages on board the ship or bring them to the Custom House for that purpose; and if there are found therein any goods which are prohibited to be imported, such goods shall be forfeited unless the Chief Collector of Customs shall permit them to be exported.

Packages registered "Contents unknown" may be opened and examined.

13. Any law or regulation to the contrary notwithstanding, the baggage of passengers may be delivered in such manner as the principal Officer of Customs at the port shall direct; but if any goods liable to duty are found therein after the owner or other person in charge thereof shall have denied that any such goods were contained therein, or if any prohibited or uncustomed goods shall be found concealed therein, either before or after landing, the same shall be forfeited together with the packages containing them and all the other contents thereof.

Baggage of passengers

Forfeiture if found to contain smuggled goods.



Samples may  
be taken by  
Custom  
House  
Officers.

14. The Officers of Customs may on the landing of any goods, or at any time afterwards take samples of them for examination or for ascertaining the duties payable on them, or for other such purposes as the Chief Collector of Customs may deem necessary, and the samples shall be disposed of in such manner as the said Officers shall direct.

Combustibles  
not to be  
deposited in  
Customs  
Stores.

15. No goods of a combustible or inflammable nature shall be deposited in the Customs Stores unless with the sanction of the Principal Officer of Customs; and if any such goods shall be landed they may be deposited at the expense of the importer in any place that the officer may deem fit, and whilst so deposited they shall be deemed to be in the Customs Warehouse and be liable to be dealt with at the expiration of fourteen days in the same manner as goods of a similar nature actually deposited in the Customs Warehouse, unless duly cleared or warehoused in some approved warehouse in the meantime; and they shall be chargeable with such expenses for securing, watching, and guarding them until sold, cleared or warehoused as aforesaid as the Chief Collector of Customs shall see fit.

Goods not  
cleared  
within  
specified  
period  
may be sold.

16. All goods not being of a perishable nature deposited in the Customs Stores and not cleared within six months; and all goods of a perishable nature so deposited and not cleared forthwith, and all goods of an inflammable nature so deposited and not cleared within fourteen days; may by public auction be sold, and the balance, if any, of the proceeds after payment of duties, freight, and charges shall be paid to the owner of the goods; and no Officer of Customs shall be liable to make good any damage which any goods may sustain whilst in the Customs Stores unless it has been caused by his wilful act or neglect.

Account of  
bullion or  
coin to be  
delivered to  
Officer of  
Customs.

17. If the importer, exporter, owner or consignee of any bullion or coin, not being small parcels forming part of the baggage of passengers, shall not at the time of landing or shipment deliver to the proper Officer of Customs a full and true account thereof as required by him, he shall be liable to a penalty not exceeding one hundred pounds.

No compen-  
sation for  
goods  
damaged by  
accident in  
Customs  
Store.

18. No compensation shall be made by the Government of this Island to any importer, proprietor or consignee of any goods by reason of any damage occasioned thereto in the Customs Stores by fire or other inevitable accident.

Ligherage  
and portorage  
of goods  
at expense of  
importer.

19. The unshipping, carrying, and landing of all goods, and bringing them to the proper place for examination, and weighing, opening, and unpacking and repacking, where such operations are