

5 OF 1881.

TO FACILITATE THE COLLECTION OF TITHES.

ROBERT BIDDULPH.]

[*March 21, 1881.*Tithe, how
to be taken.

1.—(1.) The tithe on all crops and other produce shall be taken in money and not in kind unless the High Commissioner in Council shall prior to the month of April in any year direct that the tithe on any crop or other produce for that year shall be taken in kind.

Tithe,
grain and
locust tax,
proportion
to be set
aside and
delivered
at Govern-
ment Store.

(2.) Whenever the High Commissioner in Council has ordered that the tithe on cereal crops be taken in kind, there shall, immediately upon the threshing of any cereal crop in respect of which tithe is payable, be detached and set apart the following quantities of the crop; one-tenth in respect of the tithe payable to Government, and also the proportion of the crop which is payable in respect of Locust Tax. The grain so detached, and set apart, shall in due course be delivered by the tithe-payer at the proper Government Store, at the expense of the Government, in accordance with the provisions of section 51 of the Instructions regarding Tithe of 16 Rebi-ul-Evvel, 1288.

Estimation
of value of
titheable
produce.

2. The value of all titheable produce shall be estimated by the Mejlis Idaré of the District in which the produce is grown; and the decision of the Mejlis shall be final, unless, within twenty days thereof, notice of appeal be given in writing to the Mejlis, signed by the Receiver-General or by the Commissioner of the District, or his representative, or by twenty-five tithe-payers of the district who shall be affected by the valuation. Provided, that in case of a valuation of titheable produce paying a tithe on exportation, a notice of appeal shall be valid when signed by one or more tithe payers affected by the valuation.

Appeal to
Central
Mejlis Idaré.

3. All appeals under section 2 from the decision of the Mejlis Idaré of the District shall be heard by the Mejlis Idaré of the Island, who shall either themselves forthwith determine the matter in respect of which the appeal is made or may remit it in the first instance for the reconsideration of the Mejlis Idaré of the District.

Power to
make rules
as to officers
and their
duties.

4. Subject to the provisions of this Law, the High Commissioner in Council may from time to time make rules as to the appointment of proper officers for the assessment and collection of tithe and for determining their duties.

5. Subject as aforesaid the High Commissioner in Council may from time to time:—

- (a.) Make rules as to the time, place and manner of ascertaining the amount of any titheable produce; Power to make rules for ascertaining amount of crops; for
- (b.) Fix the times at which the various titheable products shall be valued in each year: Provided that the date of valuation of cereal products shall not in any year be later than the 15th of September; fixing the time of estimation of value;
- (c.) Make rules as to the time, place and manner in which payments in respect of tithe shall be made, and provide penalties for persons who fail to pay the moneys due from them in respect of tithes at the time by any rule under this section appointed for payment thereof; as to payments in respect of tithe;
- (d.) Make rules for prohibiting the moving from place to place of any titheable produce, the moving of which it may be considered desirable to prohibit for the purpose of estimating the amount thereof, until the estimation is completed, and either in whole or subject to such restrictions as may be deemed expedient, and may provide penalties for any breach of the provisions of any such rule. to prohibit moving of titheable produce before assessment.

6. Subject as aforesaid the High Commissioner may by Order in Council from time to time direct that any titheable produce shall be free from the payment of tithe either wholly or in part, and either permanently or for such time only as may be specified by any such order. Power to exempt produce from tithe.

7. Every person who shall wilfully remove any titheable produce or deal with it in any manner with a view to avoid payment of any money payable in respect of tithe shall be liable to forfeit all produce so moved or dealt with or any portion thereof, or if it is not in existence to pay a sum not exceeding its value. Penalty for removing titheable produce to avoid payment of tithe.

8. No payment in respect of tithe on any produce shall be due or payable prior to the time at which the tithe on the produce would (if taken in kind) be ready for delivery. Payment for tithe, when due.

9. No penalty for failure to pay money due in respect of tithe at the time when payment thereof shall become due under any rule under section 5 (c) hereof shall exceed one-tenth part of the money so due. Limitation of penalties for delayed payment.

10. Every rule made under the authority of sections 4 and 5 hereof shall specify the date on and from which and the time during which it is to have effect, and a copy of it shall immediately after it is made be published in the *Cyprus Gazette*. Rules in certain cases to be published in Gazette.