

3 OF 1926, AS AMENDED BY LAW 31 OF 1926.

TO PROVIDE FOR THE SUPERVISION OF THE MANUFACTURE OF SPIRITS AND TO AMEND THE LAW PROVIDING FOR THE IMPOSITION OF DUTIES THEREON. A.D. 1926.  
3 of 1926.

MALCOLM STEVENSON.]

[February 17, 1926,

*Repealed by Law 28 of 1928*

BE it enacted:—

1. This Law may be cited as the Spirit Duties Law, 1926. Short title.

2. In this Law, unless the context otherwise requires:— Definitions

“Spirit” means spirits of all sorts, spirituous compounds, liquors and cordials manufactured in Cyprus. Spirits mixed with any ingredient and, although thereby coming under some other designation, shall be deemed to be spirit for the purposes of this Law. Wine containing more than forty-two per cent. of proof spirit shall be deemed to be spirit.

“Proof Spirit” means spirit of the full strength of proof by Sykes’ Hydrometer and not exceeding such strength of proof.

“Intoxicating Liquors” means spirits, wine, beer, porter, cider, perry, and any fermented, distilled or spirituous liquor.

“Village Still” means every still of native pattern of the kind called “Kazani” used by any wine producer for making zivania (souma) from grapes grown in his own vineyard or in any other vineyard which is either within the lands of his village or belongs to an inhabitant of such village or from wine or the residue of wine which has been made from grapes so grown.

“Still” means any still used for the manufacture or distillation of spirits, other than a village still.

“Distillery” means the premises on which a still is worked and where spirit is kept in bond and shall include a depôt or agency of such distillery having at the time of the passing of this Law spirit belonging to such distillery or its owner.

3. From and after the date of the coming into operation of this Law there shall be charged:— Imposition of Excise duty on Spirit and license duties on Stills.

(a) an excise duty of four shillings for every proof gallon in respect of spirit manufactured for consumption within Cyprus.

(b) the license duties set out in the schedule hereto.

Provided always that the consumption by the producer of Zivania manufactured by village stills shall be permitted without payment of duty.

Still licenses.

4. No person shall have, keep or make use of any still or village still or any part thereof unless he holds a license granted under the provisions of this Law.

Conditions upon which still licenses may be granted.

5. The following provisions shall apply to the licensing of stills and village stills:—

(a) Applications for the grant of licenses shall be made to the Principal Officer of Customs and Excise of the District who may require the applicant to furnish such description of the still or village still as may be necessary to enable him to classify it for the assessment of duty:

(b) A license for a still shall not be issued until the premises on which the still is to be worked have been inspected and approved by the Principal Officer of Customs and Excise of the District:

(c) A still license in respect of premises which are not situated in the principal town of a District shall not be issued without the permission in writing of the Chief Collector of Customs and Excise:

(d) Licensed stills and village stills may be sealed or marked in such manner as the Principal Officer of Customs and Excise of the District may determine for purposes of identification:

(e) The license granted shall be in such form as the Governor may from time to time appoint.

Issue of licenses to persons over 21.

6. Subject to the provisions of the last preceding section the Principal Officer of Customs and Excise in any District shall on payment of the license duty issue a license for a still or village still to every person above the age of twenty-one years who applies for the same. Provided that the Principal Officer of Customs and Excise may refuse to renew the license of any person whose conviction has, under the provisions of this Law, been recorded upon his license.

Licenses to be exposed by licensee for the information of Peace and Excise Officers.

7. The license of any still or village still shall be exposed by the licensee in some conspicuous place in the licensed premises for the information of Peace and Excise Officers. Any person contravening the provisions of this section shall be liable on conviction thereof to a fine not exceeding two pounds.

8. Every license for a still or village still shall expire on the fifteenth day of July next after the date on which it is issued provided always that licenses issued under the provisions of the Wine and Spirits Law, 1906, shall continue in force until the due expiration thereof and no license under the provisions of this law shall be required in respect of the year ending the fifteenth day of July, 1926. No license duty shall be refunded on the ground that the license has been cancelled or the premises closed or that the still was not working or for any reason whatsoever.

Expiry of  
licenses.

9. Any licensee of a still desiring to work his still, or to blend any products of his still on any day must obtain the permission of the Principal Officer of Customs and Excise of the District so to do, and the Principal Officer of Customs and Excise of the District shall, if he allows the operation to proceed, supply an officer of Customs and Excise to supervise the operation and to take samples of the materials used and of the resultant spirit.

Officer of  
Customs and  
Excise to  
supervise  
working of  
stills and to  
take samples

10. It shall be lawful for stills to work on every day not being a Sunday or Government holiday between the hours of 6 a.m. and 5 p.m. provided that the Principal Officer of Customs and Excise may, if convenient, extend the above named hours.

Hours of  
work.

11. It shall be lawful for village stills to work at any time on any day.

Hours of  
work for  
village stills.

12. The licensee shall provide the Distillery with one padlock the key of which will be held by himself and the Government will provide another padlock the key of which will be held by the Principal Officer of Customs and Excise of the District.

Two  
Padlocks for  
Distillery.

13. The licensee of every still license shall enter into a bond for an amount not exceeding two hundred pounds in such form and with such security as the Governor may, by rules made under the provisions of this Law, direct binding himself to comply in all respects with the conditions of his license and with the provisions of this Law and to pay on demand the Excise duty imposed by this Law on all spirits removed from his Distillery and not subsequently exported.

Licensee to  
enter into  
Bond.

14. Unduty paid spirit may be issued out of a distillery :

Conditions  
as to issue  
of duty for  
spirit.

(1) In quantities not exceeding one gallon to Chemists for pharmaceutical or surgical purposes.