

*Repealed by Law 15/1935*

No. 24 OF 1927.

A.D. 1927. TO PROVIDE FOR AN EXCISE DUTY ON MATCHES.

24 of 1927. RONALD STORRS.] [November 14, 1927.

BE it enacted:—

Short title. 1. This Law may be cited as the Matches Excise Law, 1927.

Imposition of excise duty. 2. An excise duty at the following rates shall be paid in the manner hereinafter prescribed upon matches manufactured and sold in Cyprus:—

- (a) For every gross of boxes of matches not exceeding 10,000 matches . . . . 2s. and 6cp.
- (b) For every gross of boxes of matches exceeding 10,000 matches . . . . . 2s. and 6cp. for every 10,000 matches.

Provided that for the first year of the establishment of any factory the excise duty shall be 2s. and not 2s. 6cp. as aforesaid.

Licence to manufacture matches. 3.—(1) No person shall establish a factory for the manufacture of matches unless he has obtained a licence in the prescribed form from the Comptroller of Customs and Excise.

(2) The fee to be paid for a licence shall be one pound.

(3) A licence shall expire on the 31st day of December of each year, and shall be renewable annually.

(4) The owner of the factory shall provide suitable office accommodation within the factory for an officer appointed by the Comptroller of Customs and Excise, who shall at any time have free access to the factory.

Materials, other than timber, for manufacture of matches shall be free of import duty. 4. All material for the manufacture of matches, other than timber, shall be allowed entry to the factory free of import duty.

Manu- factured matches to be delivered on condi- tions. 5.—(1) No matches shall be removed from any factory except subject to the provisions of this section, unless they are removed for the purpose of immediate export from Cyprus.