

No. 13 OF 1931.

A LAW TO AMEND THE LAW RELATING TO CUSTOMS, EXCISE AND REVENUE. A.D. 1931.
13 of 1931.

RONALD STORRS.]

[May 16, 1931.]

BE it enacted:—

1. This Law may be cited as the Customs, Excise and Revenue Law, 1931, and shall be read as one with the Customs, Excise and Revenue Law, 1899, hereinafter referred to as the principal Law. Short title.

2. The principal Law is hereby amended by the insertion therein of the following section as section 4A:— Addition of new section to principal Law.

“Possession of certain bill-headings, etc., an offence.

4A. Any person who, without lawful excuse, the proof of which shall lie on him, sends or brings into Cyprus, or who being in Cyprus, has in his possession, any bill-heading or other paper appearing to be a heading of a firm or individual established outside Cyprus, capable of being filled up and used as an invoice, and bearing any signature or other attestation purporting to show, or which may be used to show that the invoice which may be made from such bill-heading is correct or authentic, shall be guilty of an offence and shall, on summary conviction, be liable to imprisonment for a term not exceeding twelve months or to a fine not less than ten pounds and not exceeding one hundred pounds or to both such imprisonment and fine and the goods entered under any invoice made from any such bill-heading shall be forfeited.”

3. The principal Law is hereby amended by the insertion therein of the following section as section 4B:— Addition of new section to principal Law.

“Invoices and freight accounts to be signed and stamped.

4B. Every invoice and freight account presented to the Principal Officer of Customs and Excise in respect of goods which it is desired to clear for home consumption