

NO. 70 OF 1932.

A LAW TO AMEND THE LAW RELATING TO AND TO MAKE A.D. 1932.
 BETTER PROVISION FOR THE COLLECTION OF 70 of 1932.
 TAXES OR DUTIES.

R. E. STUBBS,]
 Governor.

[30th December, 1932.

BE it enacted:—

1. This Law may be cited as the Tax Collection Law, Short title
 1932.

2. In this Law unless the context otherwise requires— Interpreta-
tion.
 “Comptroller” means the Comptroller of Customs and Inland Revenue.

“tax collector” means any collector of customs or other officer whom the Comptroller may, from time to time, authorize to collect any tax or duty under the provisions of this Law. am 9-5/44

“town” means the towns of Nicosia, Limassol, Ktima, Larnaca, Famagusta and Kyrenia.

3. For the purposes of this Law the Comptroller shall have power to divide Cyprus into tax collection areas in charge of a tax collector or tax collectors. Division into tax collection areas.

4.—(1) At any time after the expiration of ten days from the date upon which any tax or duty has become due and payable under the provisions of any law, regulation or order the Comptroller shall issue a warrant in the form contained in the First Schedule to this Law (hereinafter called the “Comptroller’s warrant”). Comptrol-
ler’s warrant

(2) A copy of the Comptroller’s warrant shall be published in the *Cyprus Gazette*.

(3) Every tax collector shall cause a copy of the Comptroller's warrant to be posted as in sub-section (4) hereof provided in every town or village within the tax collection area of which he is in charge.

(4) The Comptroller's warrant shall be posted—

(a) in towns, on the notice board at the office of the Commissioner of the District;

(b) in villages, at the principal church or mosque or at any other conspicuous place in the village.

(5) The issue of the Comptroller's warrant shall be conclusive proof that the tax or duty mentioned therein has become due and payable.

Payment of
tax or duty
by persons
residing in
towns.

5.—(1) The Comptroller may in any year by order under his hand published in the *Cyprus Gazette* direct that all persons liable to pay any tax or duty under the Comptroller's warrant who are ordinarily resident in any town or within three miles therefrom shall pay such tax or duty to such officer and at such place or office within such town, as may be specified in the order.

(2) All persons affected by the order shall at such time as may be specified in the order, not being less than three months from the publication of the order in the *Cyprus Gazette*, pay to the officer at the place or office specified in the order all taxes or duties due under the Comptroller's warrant.

(3) After the expiration of the time as in sub-section (2) hereof provided the taxes or duties shall be collected by a tax collector appointed by the Comptroller.

(4) In addition to any amount payable in respect of any tax or duty under the Comptroller's warrant any person who has failed to comply with the provisions of sub-section (2) hereof shall pay such additional amount, as the Governor may direct by notice in the *Cyprus Gazette* not exceeding five per centum of the amount due by such person in respect of such tax or duty. Such additional amount shall be paid and recovered at the same time as the amount due in respect of the tax or duty mentioned in the Comptroller's warrant.

(5) Whenever any additional amount payable under sub-section (4) hereof consists of a fraction of one piastre there shall be paid in respect thereof a sum of one piastre.

Tax
collectors to
proceed
with the
collection of
tax or duty.

6. Upon receiving the Comptroller's warrant the tax collector shall proceed with the collection of any tax or duty mentioned therein from all persons liable thereto, who are ordinarily resident within the tax collection area of which he is in charge.

7. If any person fails to pay, when so requested by the tax collector all amounts due in respect of any tax or duty mentioned in the Comptroller's warrant, the tax collector shall forthwith seize so much of the movable property of the person in default as would be, in the opinion of such tax collector, amply sufficient to satisfy the amount due by the person in default.

Execution
by seizure of
movable
property.

8. For the purpose of executing the Comptroller's warrant any tax collector shall have power to enter if need be by breaking open the house, office or premises or by forcible entry upon the lands in the possession of the person in default.

Forcible
entry.

9. It shall not be lawful to seize or sell by virtue of a Comptroller's warrant—

Exemption
from seizure
or sale.

(a) the necessary wearing apparel of the person in default or his family, or the necessary beds and bedding thereof not exceeding the value of five pounds ;

(b) the necessary baking and cooking utensils of the person in default and his family ;

(c) the books, tools, implements, vessels and receptacles absolutely necessary for the profession, trade or calling of the person in default, not exceeding in the whole the value of five pounds ;

(d) one pair of neat cattle, or one mule and one ass, or two asses at the option of the person in default ;

(e) every article which is indispensable for the use of the exempted animals ;

(f) the chopped straw required to feed the exempted animals for three months ;

(g) provisions for three months for the person in default and his family.

10. It shall be the duty of the tax collector to keep in safe custody all movable property seized in execution and, unless the amount due has been in the meantime paid, to sell the same by public auction to the highest bidder within four days from the date of the seizure.

Sale of
property
seized.

11.—(1) In case no bid is made for the movable property put up to auction as in section 10 provided or in case the bid is manifestly low and inadequate the tax collector may adjourn the sale to another day, not being more than three days from the original date of the sale, and such adjourned sale may be carried out at such place as the tax collector may think fit.

Inadequate
bid.