

## NO. 15 OF 1935.

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A LAW TO MAKE BETTER PROVISION FOR AN EXCISE  
DUTY ON MATCHES.

H. R. PALMER,]  
*Governor.*

[18th May, 1935.

BE it enacted :—

Short title.

1. This Law may be cited as the Matches (Excise Duty) Law, 1935.

Interpre-  
tation.

2. In this Law, unless the context otherwise requires,—  
“Colony” means the Colony of Cyprus ;  
“Comptroller” means the Comptroller of Customs and Inland Revenue ;  
“prescribed” means prescribed by regulations made under this Law.

Imposition  
of excise  
duty.

3. There shall be paid, in manner hereinafter provided, upon all matches manufactured and sold in the Colony an excise duty equal to the rate of customs import duty payable for the time being on matches of British Empire origin imported into the Colony.

Licence to  
manufacture  
matches.

4.—(1) No person shall establish a factory for the manufacture of matches in the Colony unless he has obtained a licence in that behalf from the Governor.

(2) Every licence may contain such conditions as the Governor may see fit to impose with regard to all or any of the following matters, that is to say—

- (a) the minimum capital to be employed in the business of the licensee ;
- (b) the minimum amount of excise duty to be guaranteed in any one year ;
- (c) the site, structure and management of the factory ;
- (d) the use in connection with the making of matches at the factory of wood grown in the Colony.

(3) The fee to be paid for every licence shall be one hundred pounds in every year.

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

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