



SUPPLEMENT No. 2

TO

THE CYPRUS GAZETTE No. 3732 OF 17TH DECEMBER, 1953

LEGISLATION.

THE STATUTE LAWS OF CYPRUS

No. 41 of 1953.

A LAW TO AMEND THE TOBACCO LAW.

CAP. 170.

A. B. WRIGHT,
Governor.

[9th December, 1953.]

BE it enacted by His Excellency the Governor and
Commander-in-Chief of the Colony of Cyprus as
follows :—

1. This Law may be cited as the Tobacco (Amendment) Law, 1953, and shall be read as one with the Tobacco Law (hereinafter referred to as "the principal Law").

Substitution
of "excise
duty" for
"consump-
tion duty".

Amendment
of section 2
of the
principal
Law.

Cap. 292.
5 of 1952.
19 of 1953.
27 of 1953.
Amendment
of section 11
of the
principal
Law.

Amendment
of section 21
of the
principal
Law.

2. The principal Law is hereby amended by the substitution for the words "consumption duty", wherever they occur in the principal Law, of the words "excise duty".

3. Section 2 of the principal Law is hereby amended by the insertion therein, immediately after the definition of "dealer", of the following definitions:—

" 'excise duty' means the duty imposed under the provisions of Part III of this Law ;

'Excise Officer' means any officer of the Department of Customs and Excise ;

'export' with its grammatical variations and cognate expressions means to convey goods from a port or shipping place in the Colony to a place outside the Colony under the provisions of the Customs Law, or any Law amending or substituted for the same ;".

4. Section 11 of the principal Law is hereby amended by the deletion therefrom of sub-section (3) and the substitution therefor of the following sub-section:—

"(3) Any tobacco, the property of a grower, remaining in any Customs House or any tobacco warehouse for a period exceeding two years shall be destroyed by the Collector of Customs at the expense of the grower :

Provided that—

(i) the Comptroller may, in his discretion, extend the said period of two years by such further period not exceeding one year, as he may deem fit ;

(ii) in any case in which the said period of two years has not been extended by the Comptroller, the Collector of Customs shall give to the grower three months previous notice of his intention to destroy such tobacco."

5. Section 21 of the principal Law is hereby amended by the deletion therefrom of sub-section (3) and the substitution therefor of the following sub-section:—

"(3) Any tobacco, the property of a dealer, remaining in any Customs House or any tobacco warehouse for a period exceeding five years shall be destroyed by the Collector of Customs at the expense of the dealer :

Provided that—

(i) the Comptroller may, in his discretion, extend the said period of five years by such further period not exceeding two years, as he may deem fit ;

(ii) in any case in which the said period of five years has not been extended by the Comptroller, the Collector of Customs shall give to the dealer three months previous notice in writing of his intention to destroy such tobacco."

6.—(1) Sections 24, 25, 26, 27, 28 and 29 of the principal Law are hereby repealed and the following sections substituted therefor:—

Repeal of sections 24 to 29 of the principal Law and substitution of new sections.

“ Factory licence and fees.

24.—(1) No person shall manufacture tobacco unless he holds a factory licence issued by the Comptroller and has given such security and in such manner as may be prescribed for the due performance of his obligations in connection therewith.

First Schedule.

(2) Every factory licence shall be in the form set out in the First Schedule to this Law and there shall be paid in respect thereof a fee of five pounds.

(3) Every applicant for a factory licence shall furnish the Comptroller with a certificate from the Commissioner of Labour, or such other person or authority as may be prescribed, that the premises for which the licence is required conform with the Law and regulations in force for the time being for the regulation of trades and industries or factories, and such premises shall contain accommodation, to the satisfaction of the Comptroller, for such Excise Officer or Officers as the Comptroller may direct.

(4) The Comptroller may refuse to issue a factory licence in respect of any premises the situation, structural arrangement or condition of which is, in his opinion, such as to prevent the satisfactory exercise of Revenue supervision.

(5) Any person acting in contravention of, or failing to observe or perform, any of the conditions of a factory licence shall be guilty of an offence and shall on conviction be liable to imprisonment for a term not exceeding six months or to a fine not exceeding fifty pounds or to both such imprisonment and fine.

(6) Any person, not being the holder of a factory licence who—

(a) manufactures tobacco ;

(b) has in his possession or keeps or makes use of any instrument, machinery, tool or other appliance ordinarily used in the manufacture of tobacco in such circumstances as to indicate that they are kept or used for the manufacture of tobacco,

shall be guilty of an offence and shall, on conviction, be liable to imprisonment for a term not exceeding twelve months or to a fine not exceeding one

hundred pounds or to both such imprisonment and fine, and the Court trying the case may order that any tobacco, manufactured tobacco, instrument, machinery, tool or other appliance in respect of which the offence has been committed shall be forfeited.

Duration of
factory
licence.

25.—(1) Every factory licence shall, unless previously revoked, expire on the 31st day of December in the year in which it is issued.

Factory
licence
to be
personal
to holder.

(2) Every factory licence shall be personal to the holder and shall be valid only in respect of the premises mentioned therein.

Transfer
of factory
licence.

(3) A factory licence shall not be transferable save with the approval of the Comptroller.

Suspension
and revo-
cation of
factory
licence.

26.—(1) The premises in respect of which a factory licence has been issued shall be maintained at all times in proper repair and condition to the satisfaction of the Comptroller so as to enable the exercise of effective supervision in the interests of Revenue and, if they are not so maintained, the Comptroller may, by notice in writing under his hand, require the licensee to remedy the failure within such reasonable period, not being less than ten days, as may be specified in the notice and, if the licensee fails to comply with the requirement, the Comptroller may suspend the licence until the failure is remedied :

Provided that the licensee may, within seven days from the day of the notification to him of the suspension, appeal to the Governor whose decision thereon shall be final and conclusive :

Provided further that the suspension shall not take effect until after the expiration of seven days from the day of its notification as aforesaid, and that, where a valid appeal has been made, the suspension shall not have effect unless and until the appeal has been determined and the Governor confirms the suspension.

(2) The Comptroller may, in his discretion, revoke the factory licence of any person who has been convicted under sub-section (5) of section 24 of this Law.

No fee
refunded.

27. No fee paid in respect of any factory licence shall be refunded on the ground that the licence has been suspended or revoked or for any other reasons,

Exhibition
of licence.

28. The holder of a factory licence shall, at all times, exhibit the licence in a conspicuous place upon the premises, and, if he fails so to do, shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding twenty pounds.

Factory
shall not
be open
save in
presence of
Excise
Officer.

29.—(1) No factory shall be open for the manufacture of tobacco except in the presence of an Excise Officer stationed therein under the provisions of section 33 of this Law and no factory shall be open for any other purpose except in the presence of an Excise Officer.

(2) Any person acting in contravention of sub-section (1) of this section shall be guilty of an offence and shall, on conviction, be liable to imprisonment not exceeding six months or to a fine not exceeding fifty pounds or to both such imprisonment and fine and any tobacco manufactured, delivered or received contrary to the provisions of this section shall be forfeited.

No access to
factory save
with per-
mission.

29A.—(1) Subject to the provisions of section 35 of this Law and of any other Law enabling entry to any premises or factory, no person other than the manufacturer and his employees shall enter, or have access to, the factory, save with the permission of an Excise Officer.

(2) Any person who acts in contravention of sub-section (1) shall be guilty of an offence and shall be liable to a fine not exceeding twenty-five pounds.”.

(2) Every factory licence issued under the principal Law, prior to the date of the coming into operation of this Law, shall expire upon the coming into operation of this Law : Expiration
of existing
licences and
savings.

Provided that the provisions of section 29 of the principal Law repealed by this section shall be deemed not to have applied to any such factory licence in respect of the period of its validity between the date of the termination of the last complete year for which it has been valid and the date of its expiration by virtue of this sub-section.

7. Section 33 of the principal Law is hereby amended by the deletion therefrom of sub-sections (1) and (2) and the substitution therefor of the following sub-sections :— Amendment
of section
33 of the
principal
Law.

“(1) The Collector of Customs shall, from time to time, station one or more Excise Officers for duty in every factory.

(2) Any Excise Officer stationed at any factory under the provisions of sub-section (1) hereof shall have the right to search any vehicle which, or any person who, enters or leaves the factory.”.