



SUPPLEMENT No. 2

TO

THE CYPRUS GAZETTE No. 3799 OF 26TH DECEMBER, 1954.

LEGISLATION.

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THE STATUTE LAWS OF CYPRUS

No. 64 OF 1954.

A LAW TO PROVIDE FOR THE IMPOSITION OF CUSTOMS DUTIES  
AND FOR PURPOSES CONNECTED THEREWITH.

R. P. ARMITAGE,]

[21st December, 1954.

Governor.

**B**E 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 Customs Tariff Law, Short title.  
1954.

Interpreta-  
tion.

2.—(1) In this Law, unless the context otherwise requires—  
“clearance” in relation to goods, means the presenta-  
tion of an entry with the documents prescribed by any  
Customs Laws in force for the time being, the payment  
of any Customs duties or charges due thereon, and their  
removal from Customs control;

First  
Schedule.

“Commonwealth country” and “Commonwealth”  
mean the countries specified in the First Schedule;

8 of 1954.

“Customs Laws” includes this Law, the Customs  
Management Law, 1954, and all Laws and Regulations  
relating to Customs in force in the Colony;

“import” with its grammatical variations and cognate  
expressions means the bringing of goods into or within the  
Colony by sea or air from a place outside the Colony.

8 of 1954

(2) Any word or expression used in this Law and defined  
in the Customs Management Law, 1954, unless the context  
otherwise requires, shall bear in this Law the meaning  
assigned to it by the former Law.

Customs  
duties.

Second  
Schedule.

3. Except where otherwise provided in the Second Schedule,  
and subject to the provisions of any Customs Laws in force  
for the time being, there shall be charged, levied, collected  
and paid for the benefit of the general revenue of the Colony,  
upon all goods specified in the said Schedule—

(a) which, after importation into the Colony, are  
cleared for home consumption therein; or

(b) which, being included in the inward report of any  
aircraft or vessel, are not produced to the officer,  
as in section 146 of the Customs Management  
Law, 1954, provided,

8 of 1954.

the several duties (hereinafter referred to as “Customs duties”) appearing in Part I of the said Schedule and set opposite to each item respectively in the column of the said Part of the Schedule which, under section 4 or 5, is applicable to such goods:

Provided that, subject to compliance with any provisions in this respect of any Customs Laws in force for the time being and the observance of the conditions of any agreement, concession, bond, or other security, Customs duty shall not be payable in respect of—

(a) any goods removed, by the authority of the collector, from the port or place of discharge to another port or place in the Colony, which the collector is satisfied have been duly received at their destination or delivered into Customs control;

(b) any goods entered in transit through the Colony which the collector is satisfied have been duly exported to and landed at some place outside the Colony;

- (c) any goods entered for exportation or use as ship's or aircraft's stores which the collector is satisfied have been duly exported to and landed at some place outside the Colony or exported as ship's or aircraft's stores, as the case may be ;
- (d) any goods on board any vessel or aircraft which the collector is satisfied are consigned to, and are to be discharged at, a place outside the Colony or are for use as stores on the vessel or aircraft.

4.—(1) The rates of Customs duties set forth in the column headed "Preferential Tariff" of Part I of the Second Schedule shall apply to dutiable goods which are shown to the satisfaction of the collector, by means of a certificate of origin properly completed in the approved form, to have been consigned to the Colony from and grown, produced or manufactured in any Commonwealth country, but goods shall not be deemed to have been manufactured in any such country unless such proportion of their value, as prescribed by Regulations made by the Governor-in-Council applicable to such goods, is the result of labour within any Commonwealth country :

Preferential  
tariff.  
Second  
Schedule.

Provided that claim to payment of Customs duty under the Preferential Tariff shall not be allowed unless made by the importer or owner of the goods at the time of clearance and before their removal from Customs control, and, where applicable, the requirements set out in sub-sections (2) and (4) are complied with.

(2) In the case of goods (except manufactured tobacco) imported through the post from any Commonwealth country, the collector, if satisfied that—

- (a) the goods are not for sale ; and
- (b) no consignment exceeds £10 in value for any one addressee,

may accept as satisfactory evidence of origin for charging Customs duty under the Preferential Tariff a certificate signed by or on behalf of the sender in the Commonwealth country of origin setting out that the goods are not for sale and that every dutiable article therein is the growth or produce or, if a manufactured article, is to the extent of at least one-fourth of its value, the bona fide manufacture of a Commonwealth country.

(3) Where the Governor-in-Council is satisfied that any class or description of goods to which the Preferential Tariff may be applied are, to a considerable extent, manufactured in any Commonwealth country from material which is not

wholly grown or produced in such countries, the Governor-in-Council may direct that the Preferential Tariff shall apply only in respect of such proportion of those goods as corresponds to the proportion of dutiable material used in their manufacture which is shown, to the satisfaction of the collector, to have been grown or produced in any Commonwealth country.

(4) In the case of goods originating in any Commonwealth country which have been transhipped, or have been shipped in transit from a port or place situated outside the Commonwealth whilst *en route* from the Commonwealth country of origin, the importer shall be required to produce the through bill of lading or railway or air consignment note from the Commonwealth country of origin in support of the certificate of origin :

Provided that where a through bill of lading or consignment note is not available, the buyers' order, the invoice, local bill of lading or consignment note from the original point of origin, and a certificate of arrival or landing at, and exportation from, the port of transshipment shall be required. Such certificates shall be signed by the proper Customs Officer at the port of transshipment and, where such port is situated outside the Commonwealth, the signatures thereon shall be attested by a British Consular Authority.

*Gazettes :*  
15.7.1920  
10.6.1927  
28.4.1933.

(5) For the purposes of sub-section (1), the Customs, Excise and Revenue Regulations, 1920 to 1933, and the Order-in-Council No. 1705 published under Notification No. 888 in the *Gazette* of the 14th September, 1936, shall, until other Regulations are made under the said sub-section, be deemed to be and always to have been effective as if made under the provisions of the said sub-section.

General  
Tariff.  
Second  
Schedule.

5. The rates of Customs duties set forth in the column headed "General Tariff" of Part I of the Second Schedule shall apply to all dutiable goods not entitled to admission under the "Preferential Tariff".

Repeal.  
Cap. 292.  
5 of 1952  
19 of 1953  
27 of 1953.  
Third  
Schedule.

6. The sections of the Customs Law specified in the first column of the Third Schedule are hereby repealed to the extent specified in the second column of the said Schedule.

## FIRST SCHEDULE.—(Section 2).

Aden (including Aden Protectorate and Kamaran Island).	New Zealand (including Cook Islands, nine, Union Island and Ross Dependency).
Australia (Commonwealth, including Australian Antarctic Territory).	Nigeria (including Nigeria Protectorate).
Bahama Islands.	Norfolk Island.
Barbados.	North Borneo (including Labuan).
Basutoland.	Pakistan.
Bechuanaland Protectorate.	Papua.
Bermuda.	Rhodesia and Nyasaland Federation—
British Guiana.	Northern Rhodesia.
British Honduras.	Nyasaland Protectorate.
Brunei.	Southern Rhodesia.
Cameroons (under British Trusteeship).	Saint Helena (including Ascension and Tristan da Cunha).
Canada.	Sarawak.
Ceylon.	Seychelles.
Falkland Islands (including Falkland Islands Dependencies).	Sierra Leone (including Sierra Leone Protectorate).
Fiji (including Pitcairn Islands).	Singapore (including Christmas Island and Cocos-Keeling Islands).
Gambia (including Gambia Protectorate).	Somaliland Protectorate.
Gibraltar.	South-West Africa.
Gold Coast (including Ashanti and Northern Territories).	Swaziland.
Hong Kong.	Tanganyika.
India.	Togoland (under British Trusteeship).
Ireland, Republic of.	Tonga.
Jamaica (including Turks and Caicos Islands and Cayman Islands).	Trinidad and Tobago.
Kenya (including Kenya Protectorate).	Uganda Protectorate.
Leeward Islands—	Union of South Africa.
Antigua.	United Kingdom of Great Britain and Northern Ireland (including the Channel Islands and Isle of Man).
Montserrat.	Western Pacific High Commission—
St. Christopher, Nevis and Anguilla.	British Solomon Islands.
British Virgin Islands.	Gilbert and Ellice Islands.
Malaya, Federation of (Malay States, Malacca, Penang).	Central and Southern Line Islands.
Maldivé Islands.	Western Samoa.
Malta.	Windward Islands—
Mauritius.	Dominica.
Nauru.	Grenada.
New Guinea (under Australian Trusteeship).	St. Lucia.
	St. Vincent.
	Zanzibar Protectorate.

SECOND SCHEDULE.  
(Sections 3, 4 and 5.)

## PART I.

## GOODS LIABLE TO CUSTOMS DUTY.

Item No.	Description of Goods	Unit	Preferential Tariff	General Tariff
1d.	Ammunition and Explosives :		£ s. p.	£ s. p.
	(1) Blasting powder and blasting compound .. .. .	per oke	— — 5	— 2 2
	(2) Cartridges, loaded or empty ..	<i>ad valorem</i>	50 per cent.	65 per cent.
	(3) Dynamite and other high explosive substances .. .. .	per oke	— — 5	— — 7½
	(4) Gunpowder, sporting, and percussion caps .. .. .	<i>ad valorem</i>	50 per cent.	65 per cent.
	(5) Shot ordinarily used in ammunition .. .. .	<i>ad valorem</i>	50 per cent.	65 per cent.