



## SUPPLEMENT No. 2

TO

THE CYPRUS GAZETTE No. 3878 OF 13TH OCTOBER, 1955.

### LEGISLATION.

## THE STATUTE LAWS OF CYPRUS

No. 49 OF 1955.

A LAW TO AMEND THE CUSTOMS MANAGEMENT LAW, 1954. 8 of 1954.

JOHN HARDING,] [12th October, 1955.  
Governor.

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 Customs Management (Amendment) Law, 1955, and shall be read as one with the Customs Management Law, 1954 (hereinafter referred to as "the principal Law"), and the principal Law and this Law may together be cited as the Customs Management Laws, 1954 and 1955. Short title. 8 of 1954.

(237)

Substitution of "Customs airport" for "aerodrome".

Amendment of section 2 of the principal Law.

2. The principal Law is hereby amended by the substitution for the word "aerodrome", wherever it occurs in the principal Law, of the words "Customs airport".

3. Section 2 of the principal Law is hereby amended as follows:—

(a) by the deletion therefrom of the definition of "aerodrome";

(b) by the insertion therein, in its proper alphabetical place, of the following definition:—

"'Customs airport' means any area of land or water designed, equipped, set apart or commonly used for affording facilities for the landing or departure of aircraft, where an examination station for Customs purposes has been established;";

(c) by the substitution for the definition of "drawback" contained therein of the following definition:—

"'drawback' means a refund of all or part of any Customs duty paid in respect of goods exported or used in a manner or for a purpose prescribed as a condition for granting drawback;";

(d) by the insertion in the definition of "export", immediately after the words "goods from" (line 2), of the words "a Customs airport,".

4. Section 101 of the principal Law is hereby amended as follows:—

(a) by the substitution in sub-section (2) thereof for the words "Store rent" (line 1) of the words "Storage charges";

(b) by the substitution in sub-section (3) thereof for the words "store rent" (line 1) of the words "storage charges".

5. Section 103 of the principal Law is hereby amended by the substitution for the words "store rent" (line 1) of the words "storage charges".

6. The principal Law is hereby amended by the insertion therein, immediately after section 141, of the following new section:—

"*Ad valorem* and alternative Customs duties. 141A. Where an *ad valorem* Customs duty and an alternative specific Customs duty are specified in respect of any goods, the higher of the Customs duties applicable shall be charged."

7. Section 143 of the principal Law is hereby repealed and the following section substituted therefor:—

"Highest Customs duty to be charged on unspecified composite goods. 64 of 1954 29 of 1955. 143. Except as otherwise provided in sections 141 and 142, wherever goods classifiable under the item of 'Goods, not otherwise specified and not exempted from Customs duty' in Part I of the Second Schedule to the Customs Tariff Laws, 1954 and 1955, or under any corresponding item or heading of any Law amending or substituted for the same, are composed of two or more materials, any or all of which are dutiable, Customs duty shall be charged at the highest rate applicable."

Amendment of section 101 of the principal Law.

Amendment of section 103 of the principal Law.

Amendment of the principal Law by the insertion of new section 141A.

Repeal of section 143 of the principal Law and substitution of new section.

8. Section 147 of the principal Law is hereby amended as follows :—

Amendment of section 147 of the principal Law.

(a) by the insertion therein, immediately after sub-section (1), of the following new sub-section :—

“(1A) All goods which have been imported at a reduced *ad valorem* rate of Customs duty by any commercial agent, company, firm or other institution or person privileged, under any Law relating to Customs in force for the time being, to import such goods at such reduced *ad valorem* rate of Customs duty, shall, in case of disposal thereof to any company, firm or other institution or person not entitled to import such goods at such reduced *ad valorem* rate of Customs duty, be liable to, and be charged with, Customs duty calculated on the value of such goods at the time of their disposal at a rate which represents the difference between such reduced *ad valorem* rate of Customs duty and the *ad valorem* rate of Customs duty prescribed in the tariff applicable to such goods at the said time.”;

(b) by the substitution for the words “Customs duty free” in the marginal note thereto of the words “free of Customs duty or at a reduced rate of Customs duty”.

9. Section 156 of the principal Law is hereby repealed and the following section substituted therefor :—

Repeal of section 156 of the principal Law and substitution of new section.

“Refund, rebate or remission of Customs duty.”

156.—(1) It shall be lawful for the Governor-in-Council to remit or refund the whole or any portion of any Customs duty in the case of any goods imported in special circumstances or imported for an object or an enterprise beneficial to the Colony.

(2) A refund, rebate or remission of Customs duty, as the case may be, may be made by the Comptroller whenever—

(a) goods have been damaged or pillaged previous to their entry in the Colony, or have been damaged while subject to Customs control;

(b) goods have been lost or destroyed by unavoidable accident on board any aircraft or vessel, or in removing, loading, unloading or receiving them into, or delivering them from, any wharf, Customs store or Customs warehouse before they are delivered out of Customs control to the owner thereof :

Provided that the Comptroller is satisfied that such goods have not been and will not be consumed in the Colony ;

(c) goods which, with the approval of the Comptroller, have been, on account of damage, abandoned wholly or in part to the Customs either for sale or destruction.

No refund, rebate or remission shall be made under this sub-section unless a claim for such is made previous to the removal of the goods from Customs control.”