



SUPPLEMENT No. 2
TO
THE SOVEREIGN BASE AREAS GAZETTE

No. 287 of 14th NOVEMBER, 1969.

LEGISLATION.

ORDINANCE 12 OF 1969.

AN ORDINANCE

**TO CONSOLIDATE, EXTEND AND AMEND CERTAIN
ENACTMENTS RELATING TO CUSTOMS AND EXCISE**

DENIS SMALLWOOD
ADMINISTRATOR

8th November, 1969.

BE it enacted by the Administrator of the Sovereign Base Areas of Akrotiri and Dhekelia as follows:-

PART I

INTRODUCTORY

1. This Ordinance may be cited as the Customs and Excise Ordinance, 1969.

2.—(1) In this Ordinance unless the context otherwise requires, the following expressions have the following meanings respectively:-

“Administration’s warehouse” means any place provided by the Administration or appointed by the Fiscal Officer for the deposit of goods for security thereof and of the duties chargeable thereon;

“aerodrome” means any area of land or water designed, equipped, set apart or commonly used for affording facilities for the landing and departure of aircraft;

“aircraft” means any aeroplane, seaplane, flying boat, hovercraft, hydrofoil, hydroplane and includes any glider, helicopter or other contrivance of whatever kind, whether having means of propulsion or not, that is capable of flight, whether by itself or in conjunction with another aircraft, and in which goods or passengers may be transported into or out of the Areas from or to a place outside Cyprus;

“approved wharf” has the meaning assigned by section 12 of this Ordinance;

“assigned matter” means any matter in relation to which the Fiscal Officer is for the time being required in pursuance of any enactment to perform any duties;

“authorised methylator” means a person authorised to methylate spirits under subsection (1) of section 102 of this Ordinance;

“authorised rectifier” means a person authorised to rectify spirit under subsection (1) of section 88 of this Ordinance;

“beer” includes ale, porter, stout, black beer and any other description of beer, and any liquor which is made or sold as a description of beer or as a substitute for beer and which on analysis of a sample thereof at any time is found to be of a strength exceeding two degrees of proof, but does not include liquor made elsewhere than upon the licensed premises of a brewer which on analysis of a sample at any time is found to be of an original gravity not exceeding one thousand and sixteen degrees and to be of a strength not exceeding two degrees of proof;

“boarding station” means a boarding station for the time being appointed under subsection (2) of section 11 of this Ordinance;

“brewer” means a person holding a licence under section 108 of this Ordinance;

“claimant”, in relation to proceedings for the condemnation of any thing as being forfeited, means a person claiming that the thing is not liable to forfeiture;

“coasting ship” has the meaning assigned by section 50 of this Ordinance;

“commander” in relation to an aircraft, includes any person having or taking charge or command of the aircraft;

“compounder” means a person holding a licence as a compounder under section 88 of this Ordinance;

“compounded spirits” means spirits which have in Cyprus had any flavour communicated thereto or material mixed therewith not being methylated spirits;

“container” includes any bundle or package and any box, cask or other receptacle whatsoever;

“customs airport” has the meaning assigned by subsection (5) of section 13 of this Ordinance;

“customs Ordinance” and “excise Ordinance” mean those provisions of this Ordinance and any other enactment for the time being in force relating to customs or, as the case may be, excise;

“customs store” has the meaning assigned in subsection (1) of section 15 of this Ordinance;

“Cyprus” means the Island of Cyprus;

“Cyprus ship” means a Cyprus ship within the meaning of the Merchant Shipping (Registration of Ships, Sales and Mortgages) Law, 1963 of the Republic;

“dealer” means a person holding a licence under the Sale of Intoxicating Liquors Ordinance authorising the sale of intoxicating liquors otherwise than by retail;

“distiller” means a person holding a licence under section 84 of this Ordinance and “distillery” means premises where spirits are manufactured, whether by distillation of a fermented liquor or by any other process;

“drawback goods” means goods in the case of which a claim for drawback has been or is to be made;

“dutiable goods” means goods of a class or description subject to any duty of customs or excise, whether or not those goods are in fact chargeable with that duty, and whether or not that duty has been paid thereon;

“enactment” means any enactment of the Areas or any enactment of the United Kingdom applicable to the Areas;

“examination station” has the meaning assigned by subsection (1) of section 14 of this Ordinance;

“excise trade” means a trade or business for the carrying on of which an excise licence is required;

“excise trader” means any person carrying on a trade or business subject to any provision of this or any other Ordinance relating to excise, whether or not that trade or business is an excise trade;

“exporter”, in relation to goods for exportation or use as stores, includes the shipper of the goods and any person performing in relation to aircraft functions corresponding to those of a shipper;

“goods” includes stores and baggage;

“gravity” and “original gravity” have the meanings assigned by section 118 of this Ordinance;

“holiday” means any day which under section 4 of this Ordinance is kept as a holiday in the customs and excise in the Areas;

“hydrocarbon oils” has the meaning assigned by section 131 of this Ordinance;

“importer” in relation to any goods at any time between their importation and the time when they are delivered out of customs charge, includes any owner or other person for the time being possessed of or beneficially interested in the goods;

“intoxicating liquor” means spirits and beer;

“land” and “landing” in relation to aircraft, includes alighting on water;

“licensed methylator” means a person holding a licence under subsection (2) of section 102 of this Ordinance;

“licence year”, in relation to an excise licence issuable annually, means the period of twelve months ending on the date on which that licence expires in any year;

“local authority” means any authority declared as such for the purposes of this Ordinance;

“master” in relation to a ship, includes any person having or taking the charge or command of the ship;

“maturation warehouse” means a place of security provided by a distiller and approved by the Fiscal Officer under section 86 of this Ordinance;

“methylated spirits” means spirits mixed in the Areas with some other substance in accordance with regulations made under section 103 of this Ordinance or in the Republic under a similar provision of a Republican law;

“native tobacco” means tobacco grown in Cyprus;

“native tobacco dealer” means a person licensed under subsection (1) of section 127 of this Ordinance to deal in native tobacco;

“native tobacco warehouse” means premises approved under subsection (2) section 127 of this Ordinance;

“nautical mile” means a distance of six thousand and eighty feet;

“night” means the period between the hours of eight o’ clock at night and five o’ clock in the morning;

“occupier”, in relation to any warehouse, means the person who has given security to the Administration in respect of that warehouse;

“officer” means, subject to the provisions of subsection (2) of section 5 of this Ordinance, a person commissioned by the Fiscal Officer;

“owner” in relation to an aircraft includes the operator of the aircraft;

“perfect entry” means an entry made in accordance with section 24 or 77 of this Ordinance, as the case may require;

“port” means a port appointed by the Administrator under section 11 of this Ordinance;

“producer” means a person licensed under subsection (1) of section 98 of this Ordinance and also includes any person for whose account zivania is produced by a person holding such a licence;

“proof” in relation to the strength of spirits, has the meaning assigned by section 119 of this Ordinance;

“proper”, in relation to the person by, with or to whom, or the place at which, or the thing by means of which, anything is to be done, means the person, place or thing, appointed or authorised in that behalf by the Fiscal Officer;

“proprietor” in relation to any goods, includes any owner, importer, exporter, shipper or other person for the

time being possessed of or beneficially interested in those goods;

“rectifier” means a person holding a licence as a rectifier under subsection (1) of section 88 of this Ordinance and includes any distiller authorised under that section to rectify spirits;

“retail” in relation to the sale of intoxicating liquor means the sale of such liquor in quantities less than three okes;

“retailer” means a person holding a licence under the Sale of Intoxicating Liquors Ordinance authorising the sale of intoxicating liquor by retail;

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“ship” and “vessel” include any boat or other vessel whatsoever;

“shipment” includes loading into an aircraft, and “shipped” and cognate expressions shall be construed accordingly;

“spirits” means spirits of any description and includes all liquors mixed with spirits and all mixtures, compounds or preparations made with spirits and includes zivania, but does not include methylated spirits;

“still” means an apparatus, other than a village still, in which spirits may be produced by distillation and includes every essential part of still, other than cocks and other fittings which, when separated therefrom, are ordinarily used for other purposes;

“stores” means goods for use in a ship or aircraft or for sale by retail to persons carried therein and includes fuel and spare parts and other articles of equipment, whether or not for immediate fitting;

“Surveyor” means the person appointed by the Administrator or the Fiscal Officer as Surveyor of Customs and Excise for the Sovereign Base Areas;

“tobacco” includes manufactured and unmanufactured tobacco of every description, tobacco stalks and tobacco refuse;

“tobacco dealer” and “tobacco manufacturer” mean a person holding a licence under sections 127 and 122 of this Ordinance respectively;

“tobacco refuse” includes tobacco shorts and offal snuff;

“tons register” means the tons of a ship’s net tonnage as ascertained and registered according to the tonnage regulations of the Merchant Shipping (Registration of Ships, Sales and Mortgages) Law, 1963 of the Republic;

“transit goods” means imported goods entered on importation for transit or transshipment;

“transit or transshipment” in relation to the entry of goods, means transit through the Areas or transshipment with a view to the re-exportation of the goods in question;

“village still” means a pot still or a still known as “kazani” consisting of a chamber in which the contents may be heated and from which spirituous vapours may be led by means of a closed pipe for condensation and collection and includes every essential part of such still other than cocks and other fittings which, when separated therefrom, are ordinarily used for other purposes;

“warehouse”, except in the expression “Administration’s warehouse” and “maturation warehouse” means a place of security approved by the Fiscal Officer under section 71 of this Ordinance and, except in that section, also includes a maturation warehouse; and “warehoused” and cognate expression shall be construed accordingly;

“wholesale” in relation to the sale of an intoxicating liquor means the sale of such liquor in quantities of not less than three okes;

“zivania” means a spirituous liquor derived from the primary distillation in a village still of wine, wine lees, fermented grapes or raisins or any residue thereof.

(2) In computing for the purposes of this Ordinance any period expressed therein as a period of days no account shall be taken of the day of the event from which the period is computed or of any Sunday or holiday.

(3) Except in so far as the context otherwise requires, any reference in this Ordinance to any other enactment shall be construed as a reference to that enactment as amended by or under any other enactment, including this Ordinance.

PART II

ADMINISTRATION

Appointment and duties of Fiscal Officer, officers, etc

3.—(1) The Fiscal Officer shall be charged with the duty of collecting and accounting for, and otherwise managing the revenues of customs and excise.

(2) The Fiscal Officer may commission such public officers and appoint or authorise such other persons to discharge any duties in relation to any assigned matter on such terms and conditions and pay to such person (other than public officers) such remuneration and allowances, as the Fiscal Officer may with the sanction of the Administrator, determine and the Fiscal Officer may suspend, or withdraw any commission so granted:

Provided that the Administrator may declare by notice in writing to the Fiscal Officer that the appointment of any public officer or category of public officers under this section shall be reserved to him, and may commission any such public officer accordingly.

4.—(1) Subject to the provisions of this section, the days on which and the hours between which offices of customs and excise are to be open or officers are to be available for the performance of particular duties shall be such as the Administrator may direct, by notice published in the official Gazette:

Office hours, holidays, etc.

Provided that the Fiscal Officer may, if satisfied that the exigencies of public business so require, permit offices of customs and excise to be open and officers to be available there or elsewhere for the despatch of business on other days and at other times and in any such case overtime may be charged at rates prescribed by the Administrator and subject to such conditions as he may prescribe.

(2) The Fiscal Officer shall declare by notice in the Gazette the days to be kept as holidays in the customs and excise.

5.—(1) Any act or thing required or authorised by or under any enactment to be done by the Fiscal Officer may be done by any other person authorised generally or specially in that behalf in writing by the Fiscal Officer.

Exercise of powers and performance of duties.

(2) Any person, whether an officer or not, engaged by the orders or with the concurrence of the Fiscal Officer (whether previously or subsequently expressed) in the performance of any act or duty relating to an assigned matter which is by law required or authorised to be performed by or with an officer, shall be deemed to be the proper officer by or with whom that act or duty is to be performed, and any person so deemed to be the proper officer shall have all the powers of an officer in relation to that act or duty.

6. Subject to any directions by the Fiscal Officer it shall be the duty of every member of the Sovereign Base Areas Police Force to assist in the enforcement of the law relating to any assigned matter.

Assistance to be rendered by police.

Offences in connection with Fiscal Officer, officers etc

Unlawful assumption of character of officer.

7. If, for the purpose of obtaining admission to any house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, any person falsely assumes the name, designation or character of the Fiscal Officer or an officer or of a person appointed by the Fiscal Officer he shall, in addition to any other punishment to which he may have rendered himself liable, be liable to a fine not exceeding five hundred pounds or to imprisonment not exceeding two years or to both.

Failure to surrender commission.

8. If any person to whom a commission or other written authority has been issued by the Fiscal Officer is required by the Fiscal Officer to deliver up or account to his satisfaction for that commission or authority and fails to comply within such period as may be specified in the requirement, he shall be liable to a fine not exceeding twenty pounds, and if the failure continues after he is convicted thereof he shall be guilty of a further offence and be liable to a fine not exceeding five pounds for every day on which the failure has so continued.

Bribery and collusion.

9.—(1) If the Fiscal Officer or any other officer or any person appointed or authorised by the Fiscal Officer to discharge any duty relating to an assigned matter—

- (a) directly or indirectly asks for or takes in connection with any of his duties any payment or other reward whatsoever, whether pecuniary or otherwise, or any promise or security for any such payment or reward, not being a payment or reward which he is lawfully entitled to claim or receive; or
- (b) enters into or acquiesces in any agreement to do, abstain from doing, permit, conceal or connive at any act or thing whereby the Administration is or may be defrauded or which is otherwise unlawful, being an act or thing relating to an assigned matter,

he shall be guilty of an offence under this section.

(2) If any person—

- (a) directly or indirectly offers or gives to the Fiscal Officer or any officer or to any person appointed or authorised by the Fiscal Officer as aforesaid any payment or other reward whatsoever, whether pecuniary or otherwise, or any promise or security for any such payment or reward; or

- (b) proposes or enters into any agreement with the Fiscal Officer, officer or person appointed or authorised as aforesaid,

in order to induce him to do, abstain from doing, permit, conceal or connive at any act or thing whereby the Administration is or may be defrauded or which is otherwise unlawful, being an act or thing relating to an assigned matter, or otherwise to take any course contrary to his duty, he shall be guilty of an offence under this section.

(3) Any person committing an offence under this section shall be liable to a fine not exceeding five hundred pounds.

10. Any person who—

- (a) obstructs, hinders, molests or assaults any person duly engaged in the performance of any duty or the exercise of any power imposed or conferred on him by or under any enactment relating to an assigned matter, or any person acting in his aid; or
- (b) does anything which impedes or is calculated to impede the carrying out of any search for any thing liable to forfeiture under any such enactment or the detention, seizure or removal of any such thing; or
- (c) rescues, damages or destroys any thing so liable to forfeiture or does anything calculated to prevent the procuring or giving of evidence as to whether or not anything is so liable to forfeiture; or
- (d) prevents the detention of any person by a person duly engaged or acting as aforesaid or rescues any person so detained,

Obstruction
of officers,
etc.

or who attempts to do any of the aforementioned things, shall be guilty of an offence and be liable to a fine not exceeding five hundred pounds or to imprisonment not exceeding two years or to both.

PART III

IMPORTATION, EXPORTATION AND CARRIAGE COASTWISE

Ports, customs airports, examination stations, etc.

11.—(1) The Administrator may, by Order published in the Gazette—

Appointment
of ports,
etc.

- (a) appoint and name as a port for the purposes of customs and excise any area in the Areas specified in the Order;
- (b) revoke the appointment of any port for the purposes aforesaid made before the passing of this Ordinance or alter the name or limits of any such port;
- (c) revoke or vary any Order made under this subsection.

(2) The Fiscal Officer may in any port from time to time appoint boarding stations for the purpose of the boarding of or disembarkation from ships by officers.

Approved
wharves.

12.—(1) The Fiscal Officer may in any port approve for such periods and subject to such conditions and restrictions as he thinks fit places for the loading or unloading of goods or of any class or description of goods, and any place so approved is in this Ordinance referred to as an “approved wharf”.

(2) The Fiscal Officer may at any time for reasonable cause revoke or vary the terms of any approval given under this section.

(3) Any person contravening or failing to comply with any condition or restriction imposed by the Fiscal Officer under this section shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds.

General
provisions
as to movement
of aircraft
into
and out of
the Areas.

13.—(1) Save as permitted by the Fiscal Officer, the commander of an aircraft entering the Areas from a place outside Cyprus shall not cause or permit the aircraft to land—

- (a) for the first time after its arrival in the Areas; or
- (b) at any time while it is carrying passengers or goods brought in that aircraft from a place outside Cyprus and not yet cleared,

at any place other than a customs airport, and any person importing or concerned in importing any goods in any aircraft shall not bring the goods into the Areas at any place other than a customs airport.

(2) Save as permitted by the Fiscal Officer, no person shall depart on a flight to a place or area outside Cyprus from any place in the Areas other than a customs airport, and the commander of any aircraft engaged in a flight from a customs airport to a place or area outside the Areas shall not cause or permit it to land at any place in the Areas other than a customs airport specified in the application for clearance for that flight.

(3) The two foregoing subsections shall not apply in relation to any aircraft flying to or from any place or area outside Cyprus from or to any place therein which is required under or by virtue of any enactment relating to air navigation, or is compelled by accident, stress of weather or other unavoidable cause, to land at a place other than a customs airport, but the commander of any such aircraft—

- (a) shall immediately report the landing to an officer or police officer and shall on demand produce to him the journey log book belonging to the aircraft;
- (b) shall not without the consent of an officer permit any goods carried in the aircraft to be unloaded from, or any of the crew or passengers to depart from the vicinity of the aircraft; and
- (c) shall comply with any directions given by an officer with respect to any such goods,

and no passenger or member of the crew shall without the consent of an officer or police officer leave the immediate vicinity of the aircraft:

Provided that nothing in this subsection shall prohibit the departure of crew or passengers from the vicinity of, or the removal of goods from, an aircraft where that departure or removal is necessary for reasons of health, safety or the preservation of life or property.

(4) Any person contravening or failing to comply with any provision of this section shall be guilty of an offence and be liable to a fine not exceeding two hundred pounds, or to imprisonment not exceeding six months, or to both.

(5) In this Ordinance, the expression “customs airport” means an aerodrome for the time being designated as a place for the landing or departure of aircraft for the purposes of the customs law, by an Order made by the Administrator and published in the Gazette.

14.—(1) The Fiscal Officer may, in any customs airport, approve for such periods and subject to such conditions and restrictions as he thinks fit a part of, or a place at, that airport for the loading and unloading of goods and the embarkation and disembarkation of passengers, and any such part or place so approved is in this Ordinance referred to as an “examination station”.

Approval of examination stations at customs airports.

(2) The Fiscal Officer may at any time for reasonable cause revoke or vary the terms of any approval given under subsection (1) of this section.

(3) Any person contravening or failing to comply with any condition or restriction imposed by the Fiscal Officer under subsection (1) of this Section shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds.

Approval of
customs
stores at
ports and
customs
airports.

15.—(1) The Fiscal Officer may, in any port or customs airport, approve for such periods and subject to such conditions and restrictions as he sees fit, places for the deposit of goods imported at that port or airport and not yet cleared from customs charge, including goods not yet reported and entered under this Ordinance, and any place so approved is in this Ordinance referred to as a “customs store”.

(2) The Fiscal Officer may at any time for reasonable cause revoke or vary the terms of any approval given under subsection (1) of this Section.

(3) Any person contravening or failing to comply with any condition or restriction imposed by the Fiscal Officer under subsection (1) of this Section shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds.

Officers'
powers
of boarding.

16.—(1) At any time while a ship is within the limits of a port, or an aircraft is at a customs airport, any officer and any other person duly engaged in the prevention of smuggling may board the ship or aircraft and remain therein and rummage and search any part thereof.

(2) The Fiscal Officer may station officers in any ship at any time while it is within the limits of a port, and if the master of any ship neglects or refuses to provide reasonable accommodation below decks for any officer stationed therein, or means of safe access to and egress from the ship in accordance with the requirements of any such officer, he shall be guilty of an offence and be liable to a fine not exceeding twenty pounds.

Officers
powers of
access, etc.

17.—(1) Without prejudice to the last foregoing section, the proper officer shall have free access to every part of any ship or aircraft at a port or customs airport and may—

- (a) cause any goods to be marked before they are unloaded from that ship or aircraft;
- (b) lock up, seal, mark or otherwise secure any goods carried in the ship or aircraft or any place or container in which they are so carried;
- (c) break open any place or container which is locked and of which the keys are withheld.

(2) Any goods found concealed on board the ship, or aircraft shall be liable to forfeiture.

18.—(1) Where at the expiration of a period, in the case of a ship, of twenty-one, or, in the case of an aircraft, of seven days from the date of making due report under section 23 of this Ordinance of any ship, or aircraft, or such longer period, as the Fiscal Officer may in any case allow, any goods are still on board the ship, or aircraft, the proper officer may detain that ship, or aircraft until—

Officers
powers of
detention
of ships, etc.

- (a) any expenses properly incurred in watching and guarding the goods beyond the said period, except, in respect of the day of clearance inwards; and
- (b) where the goods are removed by virtue of any provision of this Ordinance from the ship or aircraft to an Administration's warehouse, the expenses of that removal,

have been repaid to the Fiscal Officer.

(2) Where, in the case of any derelict or other ship or aircraft coming, driven or brought into the Areas under legal process, by stress of weather or for safety, it is necessary to station any officer in charge thereof, whether on board or otherwise, for the protection of the revenue, the proper officer may detain that ship, aircraft or vehicle until any expenses thereby incurred by the Fiscal Officer have been repaid.

19.—(1) The Fiscal Officer may from time to time give general or special directions as to the manner in which and the conditions under which goods chargeable with any duty which has not been paid, or drawback goods, or any other goods which have not been cleared from customs charge, or any class or description of such goods, may be moved within the limits of any port or customs airport or between any port or customs airport and any other place.

Control of
movement of
uncleared
goods, etc.

(2) Any such directions may require that any such goods shall be moved only—

- (a) by persons licensed by the Fiscal Officer for that purpose;
- (b) in such ships, or aircraft or vehicles or by such other means as may be approved by the Fiscal Officer for that purpose,

and any such licence or approval may be granted for such period and subject to such conditions and restrictions as the Fiscal Officer thinks fit and may be revoked at any time by the Fiscal Officer.

(3) Any person contravening or failing to comply with any direction given or condition or restriction imposed, or

the terms of any licence granted, by the Fiscal Officer under this section, shall be liable to a fine not exceeding twenty pounds.

20.—(1) If any ship or aircraft departs from any place, carrying on board without his consent any officer of customs and excise or other public officer, the master of the ship or commander of the aircraft shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds.

(2) Without prejudice to the liability of any person under the foregoing subsection, the amount of any expenses incurred by the Fiscal Officer or by the Administration, by reason of the carrying away of any officer may be recovered as a civil debt from that person or from the owner of the ship, or aircraft concerned.

21.—(1) The commander of an aircraft shall permit an officer at any time to board the aircraft and inspect it and any goods loaded therein and all documents relating to the aircraft or to goods or persons carried therein and an officer shall have the right of access at any time to any place to which access is required for the purpose of any such inspection.

(2) The person in control of any aerodrome shall permit an officer at any time to enter upon and inspect the aerodrome and all buildings and goods thereon.

(3) The person in control of an aerodrome licensed under any enactment relating to air navigation and, if so required by the Fiscal Officer, the person in control of any other aerodrome shall—

- (a) keep a record in such form and manner as the Fiscal Officer may approve of all aircraft arriving at or departing from the aerodrome;
- (b) keep that record available and produce it on demand to any officer, together with all other documents kept on the aerodrome which relate to the movement of aircraft; and
- (c) permit any officer to make copies of and take extracts from any such record or document.

(4) If any person contravenes or fails to comply with any of the provisions of this section he shall be guilty of an offence and be liable to a fine not exceeding two hundred pounds or to imprisonment not exceeding six months or to both.

22.—(1) Any officer or police officer, if it appears to him that an aircraft is intended or likely to depart for a destination outside Cyprus from any place other than a customs airport or from a customs airport before customs clearance is given there—

Penalty for carrying away officers.

Power to inspect aircraft, aerodromes, records, etc.

Power to prevent flight of aircraft.

from, may give such instructions and take such steps by way of detention of the aircraft or otherwise as appear to him necessary in order to prevent the flight.

(2) Any person who contravenes any instructions given under the foregoing subsection shall be guilty of an offence and be liable to a fine not exceeding two hundred pounds or to imprisonment not exceeding one year or to both; and if an aircraft flies in contravention of any such instruction or notwithstanding any steps taken to prevent the flight, the owner and the commander thereof shall, without prejudice to the liability of any other person under this subsection, each be similarly liable unless he proves that the flight took place without his consent or connivance.

Importation of goods

23.—(1) Report shall be made in such form and manner and containing such particulars as the Fiscal Officer may direct of every ship and aircraft to which this section applies.

Report
inwards.

(2) This section shall apply to every ship arriving at a port—

- (a) from any place outside Cyprus; or
- (b) carrying any goods brought in that ship from some place outside Cyprus and not yet cleared on importation.

(3) This section shall apply to every aircraft arriving at any place in the Areas—

- (a) from any place or area outside Cyprus; or
- (b) carrying passengers or goods taken on board that aircraft at a place outside Cyprus, being passengers or goods either—
 - (i) bound for a destination in Cyprus and not already cleared at a customs airport; or
 - (ii) bound for a destination outside Cyprus.

(4) The Administrator may make Regulations, prescribing the procedure for making report under this section.

(5) If the person by whom the report should be made fails to make report as required by or under this section, he shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds; and any goods required to be reported which are not duly reported may be detained by any officer until so reported or until the omission is explained to the satisfaction of the Fiscal Officer, and may in the meantime be deposited in an Administration's warehouse.

(6) The person making the report shall at the time of making it answer all such questions relating to the ship, or aircraft, to the goods carried therein, to the crew and to the voyage or flight as may be put to him by the proper officer; and if he refuses to answer he shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds.

(7) If at any time after a ship or aircraft carrying goods brought therein from any place outside Cyprus arrives within the territorial waters of the Areas and before report has been made in accordance with this section—

- (a) bulk is broken; or
- (b) any alteration is made in the stowage of any goods carried so as to facilitate the unloading of any part thereof before due report has been made; or
- (c) any part of the goods is staved, destroyed or thrown overboard or any container is opened,

and the matter is not explained to the satisfaction of the Fiscal Officer, the master of the ship or commander of the aircraft shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds.

24.—(1) The importer of any goods shall deliver to the proper officer an entry thereof in such form and manner and containing such particulars as the Fiscal Officer may direct:

Provided that this subsection shall not apply to—

- (a) fresh fish (including shell-fish) of Cyprus taking brought by Cyprus ships, or
 - (b) passengers' baggage.
- (2) Goods may be entered under this section—
- (a) for home use, if so eligible; or
 - (b) for warehousing; or
 - (c) for transit or transhipment; or
 - (d) in such cases as the Fiscal Officer may permit, for temporary retention with a view to subsequent re-exportation:

Provided that the Fiscal Officer may—

- (i) refuse to accept an entry of any goods if he is not satisfied that those goods were

imported before the time of the delivery of the entry;

- (ii) direct that goods of any class or description specified in the direction shall not be permitted to be entered for warehousing.

(3) If, in the case of any goods which are not dutiable goods, any such entry as aforesaid is inaccurate in any particular, the importer shall, within fourteen days of the delivery of the entry or such longer period as the Fiscal Officer may in any case allow, deliver to the proper officer a full and accurate account of the goods; and, if such an account is so delivered and the Fiscal Officer is satisfied that the inaccuracy was inadvertent and immaterial except for statistical purposes, then notwithstanding anything in this Ordinance or in any public instrument made thereunder the goods shall not be liable to forfeiture, or the importer to any fine, by reason only of the inaccuracy of the entry.

25.—(1) Without prejudice to the last foregoing section, where on the importation of any goods the importer is unable for want of full information to make immediately perfect entry thereof, he may, on making a signed declaration to that effect before the proper officer, deliver to that officer an entry of the goods by bill of sight in such form and manner and containing such particulars as the Fiscal Officer may direct, and that entry when signed by the proper officer shall be the warrant for the examination of the goods by the importer in the presence of the proper officer with a view to making perfect entry thereof:

Entry by
bill of
sight.

Provided that the Fiscal Officer may refuse to accept an entry by bill of sight of any goods if he is not satisfied that those goods were imported before the delivery of the entry.

(2) If within such period from the date of the entry of any goods by bill of sight as the Fiscal Officer may allow, no entry purporting to be a perfect entry has been made of those goods, the proper officer may cause the goods to be deposited in an Administration's warehouse; and without prejudice to subsection (3) of section 82 of this Ordinance, if any goods so deposited are not cleared within one month from the date of deposit the Fiscal Officer may sell them.

26. With the permission of the proper officer, surplus stores of any ship or aircraft—

Entry of
surplus
stores.

- (a) if intended for private use and in quantities which do not appear to him to be excessive, may be entered and otherwise treated as if they were goods imported in the ship or aircraft; or

- (b) in any other case may be entered for warehousing notwithstanding that they could not lawfully be imported as merchandise:

Provided that any goods entered for warehousing by virtue of paragraph (b) of this section shall not, except with the sanction of the Fiscal Officer be further entered, or be removed from the warehouse, otherwise than for use as stores.

27.—(1) Where in the case of any imported goods—

- (a) entry has not been made thereof by the expiration of the relevant period; or
- (b) at the expiration of twenty-one days from the relevant date, entry having been made of the goods, they have not been unloaded from the importing ship or aircraft or, in the case of goods which have been unloaded, have not been produced for examination and clearance; or
- (c) being goods imported by sea and not being in large quantity, they are at any time after the arrival of the importing ship at the port at which they are to be unloaded the only goods remaining to be unloaded from that ship at that port,

the proper officer may cause the goods to be deposited in an Administration's warehouse.

(2) Where any small package or consignment of goods is imported, the proper officer may at any time after the relevant date cause that package or consignment to be deposited in an Administration's warehouse to await entry.

(3) Without prejudice to subsection (3) of section 82 of this Ordinance, if any goods deposited in an Administration's warehouse by the proper officer are not cleared by the importer thereof—

- (a) in the case of goods which are in the opinion of the Fiscal Officer of a perishable nature, forthwith; or
- (b) in any other case, within three months after they have been so deposited or such longer time as the Fiscal Officer may in any case allow,

the Fiscal Officer may sell them.

(4) In this section—

- (a) the expression "the relevant period" means a period of, in the case of goods imported by air

seven or, in any other case, fourteen days from the relevant date; and

- (b) the expression "the relevant date" means the date when report was made of the importing ship, or aircraft or of the goods under section 23 of this Ordinance, or, where no such report was made, the date when it should properly have been made:

Provided that where any restriction is placed upon the unloading of goods from any ship or aircraft by virtue of any enactment relating to the prevention of epidemic and infectious diseases, then in relation to that ship or aircraft the expression "the relevant date" means the date of the removal of the restriction.

28. Without prejudice to any liability under any other provision of this Ordinance, any person making entry of goods on their importation who fails to comply with any of the requirements of this Part in connection with that entry shall be guilty of an offence and be liable to a fine not exceeding twenty pounds, and the goods in question shall be liable to forfeiture.

Failure to comply with provisions as to entry.

29.—(1) The Administrator may make Regulations—

- (a) prescribing the procedure to be followed by a ship arriving at a port or an aircraft arriving at a customs airport;
- (b) regulating the unloading, landing, movement and removal of goods on their importation,

Power to regulate unloading, removal, etc. of imported goods.

and different Regulations may be made with respect to importation by sea, or air respectively.

(2) If any person contravenes or fails to comply with any Regulation made under this section or with any direction given by the Fiscal Officer or the proper officer in pursuance of any such Regulation, he shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds and any goods in respect of which the offence was committed shall be liable to forfeiture.

Provisions as to duty on imported goods

30.—(1) Save as permitted by or under this Ordinance or any other enactment relating to customs, no imported goods shall be delivered or removed on importation until the importer has paid to the proper officer any duty chargeable thereon, and that duty shall, in the case of goods of which entry is made, be paid on making the entry.

Duty on imported goods.

(2) If any dutiable goods which are included in the report of any aircraft or vessel shall not be accounted for to the

satisfaction of the proper officer, the master or owner of the aircraft or vessel or the agent thereof, shall on demand by the proper officer pay the duty thereon, as estimated by the proper officer, at the rate in force when such goods were reported.

(3) The duties of customs and the rates thereof chargeable on imported goods—

- (a) if entry is made thereof, except where the entry or, in the case of an entry by bill of sight, the perfect entry is for warehousing, shall be those in force with respect to such goods at the time of the delivery of the entry;
- (b) if entry or, in the case of goods entered by bill of sight, perfect entry is made thereof for warehousing, shall be ascertained as provided in section 79 of this Ordinance,
- (c) if no entry is made, thereof, shall be those in force with respect to such goods at the time of their importation.

(4) Any goods brought or coming into the Areas by sea otherwise than as cargo, stores or baggage carried in a ship shall be chargeable with the like duty, if any, as would be applicable to those goods if they had been imported as merchandise; and if any question arises as to the origin of the goods they shall be deemed to be the produce of such country as the Fiscal Officer may on investigation determine.

(5) Subject to the two next following sections and save as provided by or under any other enactment relating to customs, any goods which are re-imported into the Areas after exportation therefrom, whether they were manufactured or produced in or outside Cyprus and whether or not any duty was paid thereon at a previous importation, shall be treated for the purpose of charging duty in like manner as if they were being imported for the first time and, in the case of goods manufactured or produced in Cyprus, as if they had not been so manufactured or produced.

Relief from
duty of certain
native goods
re-imported.

31.—(1) Without prejudice to any other enactment relating to customs, the following provisions of this section shall have effect in relation to goods manufactured or produced in Cyprus which are re-imported into the Areas after exportation from Cyprus.

(2) If—

- (a) the goods are not at the date of re-importation excise goods; and
- (b) it is shown to the satisfaction of the Fiscal Officer that the goods have not undergone any

process outside Cyprus since their exportation, the goods may on their re-importation be delivered for home use without payment of duty.

(3) If the goods are at the date of their re-importation excise goods, they may on re-importation be delivered for home use without payment of duty if it is shown to the satisfaction of the Fiscal Officer—

- (a) that at the date of their exportation the goods were not excise goods or, if they were then excise goods, that the excise duty had been paid before their exportation; and
- (b) that no drawback in respect of the excise duty has been paid on their exportation or that any such drawback so paid has been repaid to the Administration or Republic's Treasury; and
- (c) that the goods have not undergone any process outside Cyprus since their exportation.

(4) If the goods both are at the date of their re-importation and were at the date of their exportation excise goods, but they were exported without the excise duty having been paid from a warehouse or from the place where they were manufactured or produced, then, where it is shown to the satisfaction of the Fiscal Officer that they have not undergone any process outside Cyprus since their exportation, the goods may on their re-importation—

- (a) if entered for home use, be delivered without payment of any duty of customs on payment of an amount equal to the excise duty in force at the date of their re-importation; or
- (b) subject to such conditions and restrictions as the Fiscal Officer may impose, be entered and removed without payment of any duty for re-warehousing or for return to the place where they were manufactured or produced, as the case may be.

(5) This section shall not apply to any goods in the manufacture or preparation of which there has been used any imported article which, if it had been imported at the date of the re-importation of the goods, would be chargeable with a duty of customs, unless it is shown to the satisfaction of the Fiscal Officer—

- (a) that no duty of customs was chargeable in respect of that article at the date of its original importation, or that any such duty then chargeable has been paid; and

- (b) that no drawback in respect of any such duty has been paid on the exportation of the goods or that any such drawback so paid has been repaid to the Administration or the Republic.

(6) Nothing in this section shall authorise the delivery for home use of any goods not otherwise eligible therefor.

(7) In this section, the following expressions have the following meanings respectively—

“excise goods” means goods—

- (a) of a class or description chargeable at the time in question with a duty of excise if manufactured or produced in Cyprus at that time or on being sent out from the premises of a manufacturer in Cyprus at that time; or
- (b) in the manufacture or preparation of which any goods of such a class or description have been used; “the excise duty” means the duty by virtue of which the goods are or were at the time in question excise goods.

32. Without prejudice to the provisions of any other enactment relating to customs, goods manufactured or produced outside Cyprus which are re-imported into the Areas after exportation from Cyprus may on their re-importation be delivered without payment of duty for home use, where so eligible, if it is shown to the satisfaction of the Fiscal Officer—

- (a) that no duty of customs was chargeable thereon at their previous importation or that any duty so chargeable was then paid; and
- (b) that no drawback has been paid or duty refunded on their exportation or that any drawback so paid or duty so refunded has been repaid to the Administration or Republic’s Treasury; and
- (c) that the goods have not undergone any process outside Cyprus since their exportation:

Provided that goods which on their previous importation were entered for transit or transshipment or were permitted to be delivered without payment of duty as being imported only temporarily with a view to subsequent re-exportation and which were re-exported accordingly shall on their re-importation be deemed not to have been previously imported.

33. Any goods which are on their importation permitted to be entered for warehousing shall be allowed to be warehoused without payment of duty.

Goods to be warehoused without payment of duty.

34. Where any goods are entered for transit or transshipment, the Fiscal Officer may allow the goods to be removed for that purpose, subject to such conditions and restrictions as he sees fit, without payment of duty.

Relief from duty of goods entered for transit or transshipment.

35. In such cases as the Administrator may, by Regulations prescribe, where the Fiscal Officer is satisfied that goods are imported only temporarily with a view to subsequent re-exportation, he may permit the goods to be delivered on importation, subject to such conditions as he sees fit to impose, without payment of duty.

Relief from duty of goods temporarily imported.

36. Where it is shown to the satisfaction of the Fiscal Officer that any imported goods were chattels or corporeal moveables belonging to or in the possession of a deceased person which had been used before his death and were not at the time of his death used or held by him for business purposes, and that the importation thereof is by or for a person resident in Cyprus who upon that death becomes entitled thereto by virtue of any testamentary disposition or intestacy, the Fiscal Officer may remit or repay any duty of customs which would otherwise be payable or which has been paid on the importation thereof.

Relief from duty of imported legacies, etc.

37. The Fiscal Officer may allow the delivery without payment of duty on importation, subject to such conditions and restrictions as he sees fit—

Relief from duty of trade samples, labels, etc.

- (a) of trade samples of such goods as he sees fit, whether imported as samples or drawn from the goods on their importation;
- (b) of labels or other articles supplied without charge for the purpose of being re-exported with goods manufactured or produced in, and to be exported from, Cyprus.

38. No duty of customs shall be charged on the importation—

- (a) of any goods (other than spirits or wines) which are proved to the satisfaction of the Fiscal Officer to have been manufactured or produced more than one hundred years before the date of importation;
- (b) of articles which are shown to the satisfaction of the Fiscal Officer to have been awarded abroad to any person for distinction in art, literature,

Relief from duty of antiques, prizes, etc.

science or sport, or for public service, or otherwise as a record of meritorious achievement or conduct, and to be imported by or on behalf of that person.

Offences in relation to importation

39. Where—

- (a) except as provided by or under this Ordinance any imported goods, being goods chargeable with a duty of customs, are without payment of that duty unshipped in any port, unloaded from any aircraft in the Areas, or removed from their place of importation or from any approved wharf, examination station or customs store; or
- (b) any goods are imported, landed or unloaded contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment; or
- (c) any goods, being goods chargeable with any duty or goods the importation of which is for the time being prohibited or restricted by or under any enactment, are found, whether before or after the unloading thereof, to have been concealed in any manner on board any ship or aircraft; or
- (d) any goods are imported concealed in a container holding goods of a different description; or
- (e) any imported goods are found, whether before or after delivery, not to correspond with the entry made thereof; or
- (f) any imported goods are concealed or packed in any manner appearing to be intended to deceive an officer,

those goods shall be liable to forfeiture:

Provided that where any goods the importation of which is for the time being prohibited or restricted by or under any enactment are on their importation either—

- (i) reported as intended for exportation in the same ship, or aircraft; or
- (ii) entered for transit or transshipment; or
- (iii) entered to be warehoused for exportation or for use as stores,

the Fiscal officer may, if he sees fit, permit the goods to be dealt with accordingly.

40.—(1) If any person unships or lands in any port or unloads from any aircraft in the Areas, or removes from their place of importation or from any approved wharf, examination station, or customs store—

Penalty for improper importation of goods, etc.

- (a) any goods chargeable with a duty which has not been paid; or
- (b) any goods imported, landed or unloaded contrary to any prohibition or restriction for the time being in force under or by virtue of any enactment with respect to those goods,

or assists or is otherwise concerned in such unshipping, landing, unloading or removal, or if any person imports or is concerned in importing any goods contrary to any such prohibition or restriction as aforesaid, whether or not the goods are unloaded, then, if he does so with intent to defraud the Administration of any such duty or to evade any such prohibition or restriction, he shall be guilty of an offence and be liable to a fine not exceeding three times the value of the goods or one hundred pounds, whichever is the greater, or to imprisonment for a term not exceeding two years, or to both.

(2) If any person—

- (a) imports or causes to be imported any goods concealed in a container holding goods of a different description; or
- (b) directly or indirectly imports or causes to be imported or entered any goods found, whether before or after delivery, not to correspond with the entry made thereof,

he shall be guilty of an offence and be liable to a fine of not exceeding three times the value of the goods or one hundred pounds, whichever is the greater.

(3) The penalties imposed by this section shall not apply in the case of an offence in connection with the importation of goods contrary to a prohibition or restriction where a penalty is expressly prescribed for that offence by the enactment or other instrument imposing the prohibition or restriction.

Exportation, stores and clearance outwards

41.—(1) Where any goods are to be shipped for exportation or as stores for use on a voyage or flight to a place outside Cyprus the exporter—

Entry outwards of certain goods.

- (a) shall deliver to the proper officer an entry outwards of the goods in such form and manner and containing such particulars as the Fiscal Officer may direct; and
- (b) shall give security to the satisfaction of the Fiscal Officer that the goods will be duly shipped or exported and discharged at the destination for which they are entered outwards within such time as the Fiscal Officer considers reasonable, or in the case of goods for use as stores, will be duly so used, or that they will be otherwise accounted for to the satisfaction of the Fiscal Officer:

Provided that the Fiscal Officer may relax all or any of the requirements of this subsection as he thinks fit in relation to any goods.

(2) Goods shall be deemed to have been duly entered under this section when the entry has been signed by the proper officer.

(3) If any goods are shipped for exportation or as stores or are waterborne for such shipment before entry thereof has been duly made, the goods shall be liable to forfeiture and, where the shipping or making waterborne is done with fraudulent intent, any person concerned therein with knowledge of that intent shall be guilty of an offence and be liable to a fine not exceeding three times the value of the goods or one hundred pounds, whichever is the greater, or to imprisonment for a term not exceeding two years, or to both.

(4) If any goods are found not to correspond with any entry thereof made under this section, they shall be liable to forfeiture.

42.—(1) No person shall export any goods to which this section applies or enter any such goods for exportation in any ship of less than forty tons register, and any such goods shipped or entered contrary to this subsection shall be liable to forfeiture.

(2) If any goods which have been entered at any port or customs airport under the last foregoing section have not been duly shipped before the clearance from that port or airport of the ship or aircraft for which they were entered, the goods shall be liable to forfeiture unless notice of the failure to ship or export is given to the proper officer immediately after that clearance has been given.

(3) If any goods entered but not shipped or exported as aforesaid have not, at the expiration of a period of fourteen

days after the clearance of the ship or aircraft as aforesaid, been either warehoused, again entered for exportation or for use as stores, or otherwise accounted for to the satisfaction of the Fiscal Officer, the person by whom the entry was made shall be liable to a fine not exceeding five pounds:

Provided that this subsection shall not apply where, before the expiration of the said period, the goods have been seized by virtue of the last foregoing subsection.

(4) The goods to which this section applies are—

- (a) goods from warehouse;
- (b) transit goods;
- (c) any other goods chargeable with any duty which has not been paid;
- (d) drawback goods.

43.—(1) The Fiscal Officer may give directions—

Provisions
as to stores.

- (a) as to the quantity of any goods which may be carried in any ship or aircraft as stores for use on a voyage or flight to a place outside Cyprus;
- (b) as to the authorisation to be obtained for the supply and carriage of, and the procedure to be followed in supplying, any goods as stores for use as aforesaid, whether or not any duty is chargeable or has been paid, or any drawback is payable, in respect of those goods.

(2) Notwithstanding anything in the customs Ordinances, goods shall not be permitted to be shipped as stores without payment of duty or on drawback except in a ship of not less than forty tons register or aircraft departing for a voyage or flight to some place outside Cyprus:

Provided that the Fiscal Officer may, in such cases and subject to such conditions and restrictions as he sees fit, permit goods to be so shipped in any ship which is departing for a place or area outside Cyprus.

(3) If any goods shipped or carried as stores for use on a voyage or flight to a place outside Cyprus are without the authority of the proper officer landed or unloaded at any place in the Areas, the goods shall be liable to forfeiture and the master or commander and the owner of the ship or aircraft shall each be liable to a fine not exceeding three times the value of the goods or one hundred pounds, whichever is the greater.

(4) The proper officer may lock up, mark, seal or otherwise secure any goods entered, shipped or carried as stores for use as aforesaid or any place or container in which such goods are kept or held.

(5) If any ship or aircraft which has departed from any port or customs airport for a place outside Cyprus carrying stores returns to any place within the Areas, then—

- (a) if the failure was not due to stress of weather, mechanical defect or any other unavoidable cause and any deficiency is discovered in the said goods; or
- (b) if the failure was due to any such cause as aforesaid and any deficiency is discovered in the said goods which, in the opinion of the Fiscal Officer, exceeds the quantity which might fairly have been consumed having regard to the length of time between the ship's or aircraft's departure and return as aforesaid,

the master of the ship or the commander of the aircraft shall be liable to a fine not exceeding twenty pounds, and shall also pay on the deficiency or, as the case may be, on the excess deficiency, any duty chargeable on the importation of such goods, and any duty so payable shall be recoverable summarily as a civil debt.

Entry outwards
of exporting
ship.

44.—(1) Where a ship is to load any goods at a port for exportation or as stores for use on a voyage to a place outside Cyprus, the master of the ship shall, before any goods are taken on board that ship at that port, deliver to the proper officer—

- (a) an entry outwards of the ship in such form and manner and containing such particulars as the Fiscal Officer may direct; and
- (b) a certificate from the proper officer of the clearance inwards or coastwise of the ship of her last voyage with cargo; and
- (c) if the ship has already loaded goods at some other port for exportation or as stores for use as aforesaid or has been cleared in ballast from some other port, the clearance outwards of the ship from that other port.

(2) If, on the arrival at any port of a ship carrying goods coastwise from one place in Cyprus to another such place, it is desired that the ship shall proceed with those goods or any of them to a place outside Cyprus, entry outwards shall be made of

that ship, and of the goods carried thereon whether loaded at that port or any other place.

(3) A ship may be entered outwards from a port under this section notwithstanding that before departing for any place outside Cyprus the ship is to go to another port:

Provided that a ship carrying cargo brought in that ship from some place outside Cyprus and intended to be discharged in the Areas may only be entered outwards by virtue of this subsection subject to such conditions as the Fiscal Officer sees fit to impose.

(4) If, when a ship is required by this section to be entered outwards from any port, any goods are taken on board that ship at that port, before the ship is so entered, the goods shall be liable to forfeiture and the master of the ship shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds; and where the goods are so taken on board or made water-borne for that purpose with fraudulent intent, any person concerned therein with knowledge of that intent shall be guilty of an offence and be liable to a fine of three times the value of the goods or one hundred pounds, whichever is the greater, or to imprisonment not exceeding two years or to both.

45.—(1) Save as permitted by the Fiscal Officer, no ship or aircraft shall depart from any port or customs airport from which it commences, or at which it touches during, a voyage or flight outside Cyprus until clearance of the ship or aircraft for that departure has been obtained from the proper officer at that port or airport.

Clearance
outwards of
ships and
aircraft.

(2) The Fiscal Officer may give directions—

- (a) as to the procedure for obtaining clearance under his section;
- (b) as to the documents to be produced and the information to be furnished by any person applying for such clearance.

(3) Where clearance is sought under this section for any ship which is in ballast or has on board no goods other than stores, the baggage of passengers carried in that ship, or empty returned containers upon which no freight or profit is earned, the proper officer in granting clearance thereof shall, on the application of the master, clear the ship as in ballast.

(4) Any officer or police officer may board any ship which is cleared outwards from a port at any time while the ship is within the limits of a port or within three nautical miles of the coast of the Areas and require the production of the ship's clearance, and if the master refuses to produce it or to answer such

questions as the officer may put to him concerning the ship, cargo and intended voyage, he shall be liable to a fine not exceeding fifty pounds.

(5) Every ship departing from a port shall, if so required for the purpose of disembarking an officer or of further examination, bring to at the boarding station, and if any ship fails to comply with any such requirement the master shall be guilty of an offence and be liable to a fine not exceeding twenty pounds.

(6) If any ship or aircraft required to be cleared under this section departs from any port or customs airport without a valid clearance, the master or commander shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds:

Provided that failure to comply with the provisions of this subsection will not constitute an offence if the Fiscal Officer is satisfied that such a failure was due to stress of weather or other unavoidable cause.

(7) If, where any aircraft is required to obtain clearance from any customs airport under this section, any goods are loaded, or are waterborne for loading, into that aircraft at that airport before application for clearance has been made, the goods shall be liable to forfeiture and, where the loading or making waterborne is done with fraudulent intent, any person concerned therein with knowledge of that intent shall be guilty of an offence and be liable to a fine not exceeding three times the value of the goods or one hundred pounds, whichever is the greater, or to imprisonment not exceeding two years or to both.

46.—(1) For the purpose of the detention thereof in pursuance of any power or duty conferred or imposed by or under any enactment, or for the purpose of securing compliance with any provision of this Ordinance or of any other enactment or of any instrument made thereunder, being a provision relating to the importation or exportation of goods—

- (a) the proper officer may at any time refuse clearance of any ship or aircraft; and
- (b) where clearance has been granted to a ship or aircraft, any officer may at any time while the ship is within the limits of any port or the aircraft is at any customs airport demand that the clearance shall be returned to him.

(2) Any such demand may be made either orally or in writing on the master of the ship or commander of the aircraft, and if made in writing may be served—

- (a) by delivering it to him personally; or

- (b) by leaving it at his last known place of abode; or
- (c) by leaving it on board the ship or aircraft with the person appearing to be in charge or command thereof.

(3) Where a demand for the return of a clearance is made as aforesaid—

- (a) the clearance shall forthwith become void; and
- (b) if the demand is not complied with, the master of the ship or the commander of the aircraft shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds.

47.—(1) The Administrator may make Regulations—

- (a) regulating with respect to ships and aircraft respectively the loading and making waterborne for loading of goods for exportation or as stores and the embarking of passengers for a destination outside Cyprus;
- (b) requiring delivery of a manifest of all cargo carried in an exporting ship;
- (c) requiring delivery of a certificate of the fuel shipped in any ship departing from a port for a place outside Cyprus.

Power to make Regulations as to exportation etc.

(2) If any person contravenes or fails to comply with any Regulation made under this section, he shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds and any goods in respect of which the offence was committed shall be liable to forfeiture.

48.—(1) If any goods which have been loaded or retained on board any ship or aircraft for exportation are not exported to and discharged at a place outside Cyprus but are unloaded in the Areas, then, unless the unloading was authorised by the proper officer and, except where that officer otherwise permits, unless any duty chargeable and unpaid on the goods is paid and any drawback paid in respect thereof is repaid, the master of the ship or the commander of the aircraft and any person concerned in the unshipping, relanding, landing, unloading or carrying of the goods from the ship or aircraft without such authority, payment or repayment shall each be guilty of an offence under this section.

Offences in relation to exportation of goods.

(2) The Fiscal Officer may impose such conditions as he sees fit with respect to any goods loaded or retained as aforesaid which are permitted to be unloaded in the Areas, and if any

person contravenes or fails to comply with, or is concerned in any contravention of or failure to comply with, any such condition he shall be guilty of an offence under this section.

(3) Where any goods loaded or retained as aforesaid are goods from warehouse, transit goods or other goods chargeable with a duty which has not been paid or are drawback goods, then if any container in which the goods are held is without the authority of the proper officer opened, or any mark, letter or device on any such container or on any lot of the goods is without that authority cancelled, obliterated or altered, every person concerned in the opening, cancellation, obliteration or alteration shall be guilty of an offence under this section.

(4) Any goods in respect of which an offence under this section is committed shall be liable to forfeiture and any person guilty of an offence under this section shall be liable to a fine not exceeding three times the value of the goods or one hundred pounds, whichever is the greater.

49.—(1) If any goods are—

- (a) exported or shipped as stores; or
- (b) brought to any place in the Areas for the purpose of being exported or shipped as stores,

and the exportation or shipment is or would be contrary to any prohibition or restriction for the time being in force with respect to those goods under or by virtue of any enactment, the goods shall be liable to forfeiture and the exporter or intending exporter of the goods and any agent of his concerned in the exportation or shipment or intended exportation or shipment shall each be guilty of an offence and be liable to a fine not exceeding three times the value of the goods or one hundred pounds, whichever is the greater.

(2) Any person knowingly concerned in the exportation or shipment as stores, or in the attempted exportation or shipment as stores, of any goods with intent to evade any such prohibition or restriction as aforesaid shall be guilty of an offence and be liable to a fine not exceeding three times the value of the goods or one hundred pounds whichever is the greater, or to imprisonment not exceeding two years, or to both.

(3) If by virtue of any such restrictions as aforesaid any goods may be exported only when consigned to a particular place or person and any goods so consigned are delivered to some other place or person, the ship, or aircraft in which they were exported shall be liable to forfeiture unless it is proved to the satisfaction of the Fiscal Officer that both the owner of the ship, or aircraft and the master of the ship, or commander of the aircraft took all reasonable steps to secure that the goods were delivered to the

particular place to which or person to whom they were consigned and did not connive at or, except under duress, consent to the delivery of the goods to that other place or person.

(4) The fines imposed by this section shall not apply in the case of an offence for which a fine is expressly provided by the enactment or other instrument imposing the prohibition or restriction in question.

Carriage of goods coastwise

50.—(1) Subject to the next following section, any ship for the time being engaged in the trade of carrying goods coastwise between places in Cyprus shall for the purposes of this Ordinance be a coasting ship.

Coasting
trade.

(2) Subject to the next following section, no goods not yet entered on importation and no goods for exportation shall be carried in a ship engaged in the trade of carrying goods coastwise.

(3) The Fiscal Officer may from time to time give directions as to what trade by water between places in Cyprus is or is not to be deemed to be carrying goods coastwise.

51.—(1) The Fiscal Officer may, subject to such conditions and restrictions as he sees fit to impose, permit a ship to carry goods coastwise notwithstanding that the ship is carrying goods brought therein from some place outside Cyprus and not yet entered on importation:

Coasting
trade
exceptional
provisions.

Provided that a ship so permitted to carry goods coastwise shall not for the purpose of this Ordinance be a coasting ship.

(2) The Fiscal Officer may, subject to such conditions and restrictions as he sees fit to impose, permit goods brought by an importing ship to some place in the Areas but consigned to and intended to be delivered at some other place in Cyprus to be transhipped before due entry of the goods has been made to another ship for carriage coastwise to that other place.

(3) Where any ship has begun to load goods at any place in the Areas for exportation or as stores for use on a voyage outside Cyprus and is to go to any other such place to complete loading, the Fiscal Officer may, subject to such conditions as he sees fit to impose, permit that ship to carry other goods coastwise until she has completed her loading.

(4) If, where any goods are permitted to be carried coastwise in any ship under this section, the goods are loaded, unloaded, carried or otherwise dealt with contrary to any condition or restriction imposed by the Fiscal Officer the goods shall

be liable to forfeiture and the master of the ship shall be guilty of an offence and be liable to a fine not exceeding twenty pounds.

Clearance
of coasting
ships.

52.—(1) Subject to the provisions of this section and save as permitted by the Fiscal Officer, before any coasting ship departs from any port the master thereof shall deliver to the proper officer an account in such form and manner and containing such particulars as the Fiscal Officer may direct, and that account when signed by the proper officer shall be the clearance of the ship from that port and the pass for any goods to which the account relates.

(2) If a coasting ship departs from any port without a correct account having been delivered, except as permitted by the Fiscal Officer the master shall be liable to a fine not exceeding twenty pounds.

Additional
powers of
officers in
relation to
coasting
ships.

53.—(1) The proper officer may examine any goods carried or to be carried in a coasting ship—

- (a) at any time while they are on board the ship; or
- (b) at any place in the Areas to which the goods have been brought for shipment in, or at which they have been unloaded from that ship,

and for that purpose may require any container to be opened or unpacked; and any such opening or unpacking and any repacking shall be done by or at the expense of the proprietor of the goods.

(2) The proper officer

- (a) may board and search a coasting ship at any time during its voyage;
- (b) may at any time require any document which should properly be on board a coasting ship to be produced or brought to him for examination,

and if the master of the ship fails to produce or bring any such document to the proper officer when required, he shall be liable to a fine not exceeding twenty pounds.

Power to make
Regulations
as to carriage
of goods
coastwise,
etc.

54.—(1) The Administrator may make Regulations as to the carriage of goods coastwise—

- (a) regulating the loading and unloading and the making waterborne for loading of the goods;
- (b) requiring the keeping and production by the master of a coasting ship of such record of the cargo carried in that ship as may be prescribed by the Regulations.

(2) If any person contravenes or fails to comply with any Regulation made under this section, he shall be guilty of an offence and be liable to a fine not exceeding fifty pounds and any goods in respect of which the offence was committed shall be liable to forfeiture.

55.—(1) If in the case of any coasting ship—

- (a) any goods are taken on board or removed therefrom at sea or at any place outside Cyprus; or
- (b) except for some unavoidable cause, the ship touches at any place outside Cyprus or deviates from her voyage; or
- (c) the ship touches at any place outside Cyprus and the master does not report that fact in writing to the proper officer at the first port at which the ship arrives, thereafter,

Offences in connection with carriage of goods coastwise

the master of the ship shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds.

(2) Any goods which are shipped and carried coastwise, or which having been carried coastwise are unloaded in any place in Cyprus, otherwise than in accordance with the provisions of sections 50 to 52 or of any Regulations made under the last foregoing section, or which are brought to any place for the purpose of being so shipped and carried coastwise, shall be liable to forfeiture.

(3) If any goods are carried coastwise or shipped as stores in a coasting ship contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, or are brought to any place in the Areas for the purpose of being so carried or shipped, then those goods shall be liable to forfeiture and, save where a fine for the offence in question is expressly provided by the enactment or other instrument imposing the prohibition or restriction, the shipper or intending shipper of the goods shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds.

Special requirements as to movement of certain goods

56.—(1) No goods which are explosives within the meaning of the Explosive Substances Ordinance, shall be loaded into any ship or aircraft for exportation or shipped for carriage coastwise as cargo until due entry has been made thereof in such form and manner and containing such particulars as the Fiscal Officer may direct.

Explosives.
Cap. 54.
(Laws of Cyprus).

(2) Without prejudice to sections 41 and 42 any goods required to be entered under this section which are exported or

loaded or shipped as aforesaid without being so entered shall be liable to forfeiture, and the exporter or, as the case may be, shipper shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds.

Power to require pre-entry and clearance of goods.

57.—(1) Without prejudice to any other requirement of this Ordinance as to the entry or clearance of goods, the Administrator, may, where he is satisfied that it is expedient in the public interest, by Order, require with respect to any goods entry and clearance thereof in such manner as the Administrator may direct before their exportation or shipment for exportation, for carriage coastwise or as stores.

(2) Without prejudice to sections 41 and 42 if any person required by virtue of an Order made under this section to make entry or obtain clearance of any goods ships or exports, or attempts to ship or export, those goods without such entry or clearance or otherwise contrary to the Order, he shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds.

Additional provisions as to information

Information in relation to goods imported or exported.

58.—(1) An officer may require any person concerned with the importation, exportation or shipment for carriage coastwise of goods of which an entry is required for that purpose by or under this Ordinance, or any person concerned in the carriage, unloading, landing or loading of goods which are being or have been imported or exported, to furnish in such form as the officer may require any information relating to the goods and to produce and allow the officer to inspect and take extracts from or make copies of any invoice, bill of lading or other book or document whatsoever relating to the goods, and if any person without reasonable cause fails to comply with any such requirement, he shall be guilty of an offence and be liable to a fine not exceeding five hundred pounds.

(2) Where any prohibition or restriction is for the time being in force under or by virtue of any enactment with respect to the exportation of goods, or of any particular class or description of goods to any particular destination, then if any person about to ship for exportation or to export any goods or, as the case may be, any goods of that class or description, in the course of making entry thereof before shipment or exportation makes a declaration as to the ultimate destination thereof, and the Fiscal Officer has reason to suspect that the declaration is untrue in any material particular, the goods may be detained until the Fiscal Officer is satisfied as to the truth of the declaration, and if he is not so satisfied the goods shall be liable to forfeiture.

(3) Any person concerned in the exportation of any goods which are subject to any such prohibition or restriction as

aforesaid shall, if so required by the Fiscal Officer, satisfy the Fiscal Officer that those goods have not reached any destination other than that mentioned in the entry delivered in respect of the goods, and if he fails to do so he shall be guilty of an offence and be liable to a fine of not exceeding three times the value of the goods or one hundred pounds, whichever is the greater, unless he proves that he did not consent to or connive at the goods reaching any destination other than that mentioned as aforesaid and that he took all reasonable steps to secure that the ultimate destination of the goods was not other than that so mentioned.

59.—(1) Any person entering or leaving the Areas shall answer such questions as the proper officer may put to him with respect to his baggage and any article contained therein or carried with him, and shall produce that baggage and any such article for examination.

Person entering or leaving the Areas to answer questions as to baggage, etc.

(2) Any baggage or article such as is mentioned in the foregoing subsection shall be examined and cleared at such place and in such manner as the Fiscal Officer may direct, and any article chargeable with any duty which is found concealed or which is not declared, and any article which is being taken into or out of the Areas contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, shall be liable to forfeiture.

(3) Any person failing to produce any baggage or article as required by subsection (1) of this Section shall be guilty of an offence and be liable to a fine not exceeding three times the value thereof or one hundred pounds, whichever is the greater.

60. The Fiscal Officer may, if he considers it necessary, require evidence to be produced to his satisfaction in support of any information required by or under this Part to be provided in respect of goods imported or exported.

Power to require evidence in support of information.

Prevention of smuggling

61. Where, in pursuance of any power conferred by this Ordinance, an officer has placed any lock, mark or seal upon any goods in any ship or aircraft, or upon any place or container in which such goods are kept, then if, without the authority of the proper officer, at any time while the ship is within the limits of any port or on passage between ports or while the aircraft is in the Areas, that lock, mark or seal is wilfully opened, altered or broken, or if, before that lock, mark or seal is lawfully removed, any of the goods are secretly conveyed away, the master of the ship or commander of the aircraft shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds.

Penalty for breaking seals, etc.

62.—(1) Any person who by any means makes any signal or transmits any message from any part of the Areas or from any

Penalty for signalling to smugglers.

ship or aircraft for the information of a person in any ship or aircraft, being a signal or message connected with the smuggling or intended smuggling of goods into or out of Cyprus, whether or not the person for whom the signal or message is intended is in a position to receive it or is actually engaged at the time in smuggling goods, shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds or to imprisonment not exceeding one year, or to both, and any equipment or apparatus used for sending the signal or message shall be liable to forfeiture.

(2) If any officer or police officer has reasonable grounds for suspecting that any such signal or message as aforesaid is being or is about to be made or transmitted from any ship, aircraft, vehicle, house or place, he may board or enter that ship, aircraft, vehicle, house or place and take such steps as are reasonably necessary to stop or prevent the sending of the signal or message.

63.—(1) Any person who save for just and sufficient cause interferes in any way with any ship, aircraft, vehicle, buoy, anchor, chain, rope or mark which is being used for the purpose of any functions of the Fiscal Officer under this Part shall be guilty of an offence and be liable to a fine not exceeding ten pounds.

(2) Any person who fires upon any vessel, aircraft or vehicle in the service of Her Majesty while that vessel, aircraft or vehicle is engaged in the prevention of smuggling shall be guilty of an offence and be liable to imprisonment not exceeding five years.

64. Any person concerned in the movement, carriage or concealment of goods contrary to or for the purpose of contravening any prohibition or restriction for the time being in force under or by virtue of any enactment with respect to the importation or exportation thereof, or without payment having been made of or security given for any duty payable thereon, who, while so concerned, is armed with any offensive weapon or disguised in any way, and any person so armed or disguised found in the Areas in possession of any goods liable to forfeiture under the customs Ordinances, shall be guilty of an offence and be liable to imprisonment not exceeding three years.

65. If any person offers any goods for sale as having been imported without payment of duty, or as having been otherwise unlawfully imported, then, whether or not the goods were so imported or were in fact chargeable with duty, the goods shall be liable to forfeiture and the person so offering them for sale shall be guilty of an offence and be liable to a fine of not exceeding three times the value of the goods or one hundred pounds, whichever is the greater.

Penalty for interfering with revenue vessels, etc.

Special fine where offender armed or disguised.

Penalty for offering goods for sale as smuggled goods.

Forfeiture of ships, etc. for certain offences

66. Where—

- (a) a ship is or has been within the limits of any port or within three nautical miles of the coast of the Areas; or
- (b) an aircraft is or has been at any place, whether on land or on water, in the Areas,

Forfeiture of ship constructed, for concealing goods.

while constructed, adapted, altered or fitted in any manner for the purpose of concealing goods, that ship or aircraft shall be liable to forfeiture.

67.—(1) If any part of the cargo of a ship is thrown overboard, or is staved or destroyed to prevent seizure—

Forfeiture of ship jettisoning cargo, etc.

- (a) while the ship is within three nautical miles of the coast of the Areas; or
- (b) where the ship, having been properly summoned to bring to by any vessel in the service of Her Majesty, fails so to do and chase is given, at any time during the chase,

the ship shall be liable to forfeiture.

(2) For the purposes of this section a ship shall be deemed to have been properly summoned to bring to—

- (a) if the vessel making the summons did so by means of an international signal code or other recognised means and while flying her proper ensign; and
- (b) if at the time when the summons was made the ship was within three nautical miles of the coast of the Areas.

68. Where a ship has been within the limits of any port, or an aircraft has been in the Areas, with a cargo aboard and a substantial part of that cargo is afterwards found to be missing, then, if the master of the ship or commander of the aircraft fails to account therefor to the satisfaction of the Fiscal Officer, the ship or aircraft shall be liable to forfeiture.

Forfeiture of ship or aircraft unable to account for missing cargo.

69.—(1) If, save for just and sufficient cause, any ship which is liable to forfeiture or examination under or by virtue of any provision of this Ordinance does not bring to when required to do so, the master of the ship shall be liable to a fine not exceeding ten pounds.

Ships failing to bring to.

(2) Where any ship liable to forfeiture or examination as aforesaid has failed to bring to when required to do so and chase has been given thereto by any vessel in the service of Her Majesty and, after the commander of that vessel has hoisted the proper ensign and caused a gun to be fired as a signal, the ship still fails to bring to, the ship may be fired upon.

General

70.—(1) The provisions of this section shall have effect for the purpose of this Ordinance and of any other enactment relating to customs.

(2) The time of importation of any goods shall be deemed to be—

- (a) where the goods are brought by sea, the time when the ship carrying them comes within the limits of a port;
- (b) where the goods are brought by air, the time when the aircraft carrying them lands in the Areas or the time when the goods are unloaded in the Areas, whichever is the earlier:

Provided that, in the case of goods brought by sea of which entry is not required under section 24 of this Ordinance the time of importation shall be deemed to be the time when the ship carrying them came within the limits of the port at which the goods are discharged.

(3) The time of exportation of any goods from the Areas shall be deemed to be where the goods are exported by sea or air, the time when the goods are shipped for exportation:

Provided that in the case of goods of a class or description with respect to the exportation of which any prohibition or restriction is for the time being in force under or by virtue of any enactment which are exported by sea or by air, the time of exportation shall be deemed to be the time when the exporting ship or aircraft departs from the last port or customs airport at which it is cleared before departing for a destination outside Cyprus.

(4) A ship shall be deemed to have arrived at or departed from a port at the time when the ship comes within or, as the case may be, leaves the limits of that port.

PART IV - WAREHOUSES AND ADMINISTRATION'S WAREHOUSES

71.—(1) The Fiscal Officer may approve, for such periods, subject to such conditions as he thinks fit and to the payment of such fees as the Chief Officer may determine, places of security for the deposit, keeping and securing—

Time of
importation,
exportation,
etc.

Approval of
warehouses

- (a) subject to such conditions and restrictions as the Fiscal Officer sees fit to impose, of any goods chargeable with a duty of customs without payment of that duty;
- (b) subject to such conditions and restrictions as aforesaid, of goods for exportation or for use as stores, being goods not eligible for home use;
- (c) of goods permitted by or under the excise Ordinances to be warehoused without payment of any duty of excise chargeable thereon;
- (d) of goods permitted by or under the customs or excise Ordinances to be warehoused on drawback,

and any place of security so approved is in this Ordinance referred to as a "warehouse".

(2) The Fiscal Officer may from time to time give directions—

- (a) as to the goods which may or may not be deposited in any particular warehouse or class of warehouse;
- (b) as to the part of any warehouse in which any class or description of goods may be kept or secured.

(3) If, after the approval of a warehouse, the occupier thereof makes without the previous consent of the Fiscal Officer any alteration therein or addition thereto, he shall be guilty of an offence and be liable to a fine not exceeding two hundred pounds.

(4) Any person contravening or failing to comply with any condition imposed or direction given by the Fiscal Officer under this section shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds.

72.—(1) Imported goods which are on importation entered for warehousing shall be deemed to be duly warehoused as from the time when the proper officer certifies that the entry and warehousing of those goods is complete.

Entry,
marking,
etc., of
goods for
warehousing.

(2) Before any other goods are warehoused, the proprietor of the goods shall deliver to the proper officer an entry thereof in such form and manner and containing such particulars as the Fiscal Officer may direct.

(3) Any goods brought to a warehouse for warehousing after removal for that purpose from another warehouse shall be

dealt with in like manner as if they were goods being warehoused for the first time, except that the two foregoing subsections shall not apply.

(4) Save as permitted by or under this Ordinance, goods shall be warehoused in the containers or lots in which they were first entered for warehousing.

(5) The proprietor of any warehoused goods shall mark the containers or lots thereof in such manner as the proper officer may direct and shall, subject to any further such direction, keep them so marked while they are warehoused, and if any person fails to comply with the provisions of this subsection he shall be guilty of an offence and be liable to a fine not exceeding fifty pounds.

(6) Where without the authority of the proper officer and save as permitted by or under this Ordinance—

- (a) any goods are warehoused in containers or lots other than those in which they were entered for warehousing; or
- (b) any alteration is made in any goods in warehouse, or in the packing or marking of the containers or lots of any such goods, after the goods have been duly warehoused, those goods shall be liable to forfeiture.

73.—(1) The occupier of a warehouse shall produce to any officer on request any goods deposited therein which have not been lawfully authorised to be removed therefrom; and if he fails so to produce any goods he shall be liable to a fine not exceeding five pounds for each container or lot not produced.

(2) The occupier of a warehouse shall so stow every container or lot of goods warehoused therein that easy access may be had thereto, and for every container or lot not so stowed he shall be liable to a fine not exceeding five pounds.

(3) No compensation shall be payable by, and no action shall lie against the Fiscal Officer or any officer acting in the execution of his duty for any loss or damage caused to any goods while in a warehouse or for any unlawful removal of the goods therefrom:

Provided that if any warehoused goods are destroyed, stolen or unlawfully removed by or with the assistance or connivance of an officer and that officer is convicted of the offence, then, except where the occupier of the warehouse or the proprietor of the goods was a party to the offence, the Administration shall pay

compensation for any loss caused by any such destruction, theft or removal, and, notwithstanding any provision of this Ordinance, no duty shall be payable on the goods by the occupier or proprietor aforesaid and any sum paid by way of duty on those goods by either of those persons before the conviction shall be repaid.

74.—(1) Without prejudice to any restrictions or conditions imposed by the occupier of the warehouse, the proprietor of any warehoused goods may with the authority of the proper officer—

Inspection,
sampling,
etc., of
warehoused
goods by
proprietor.

- (a) inspect the goods and their containers and prevent any loss therefrom; and
- (b) show the goods for sale.

(2) Where the proper officer requires that he shall be present at any such inspection or showing of goods, he shall so far as is practicable attend at any reasonable time requested, but shall not be obliged to attend for the purposes of this section more than once in any period of twenty-four hours at the request of the same person or in respect of the same goods.

(3) The Fiscal Officer may allow the proprietor of any warehoused goods to take such samples thereof subject to such conditions, and with or without entry or payment of duty, as he thinks fit.

75.—(1) Without prejudice to any other provision of this or any other Ordinance by or under which any operation on warehoused goods is or may be permitted, the Fiscal Officer may, in the case of such goods and subject to such conditions and restrictions as he may from time to time think fit, permit the sorting, separating, packing or repacking of goods in warehouse and the carrying out on warehoused goods of such other operations necessary for the preservation, sale, shipment or disposal of the goods as he sees fit, and may give directions as to the warehouses or the part of any warehouse in which any such operation on goods may be carried out.

Operations
on warehoused
goods.

(2) If any person carries out any operation on goods in warehouse otherwise than in accordance with permission granted or deemed to have been granted under this section or otherwise than as permitted by or under any such other provision as aforesaid, he shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds, and the goods in question shall be liable to forfeiture.

76.—(1) If, at any time after any goods have been warehoused and before they are lawfully removed from warehouse in accordance with a proper clearance thereof, the goods are found

Deficiency
in warehoused
goods.

to be missing or deficient, and it is not shown to the satisfaction of the Fiscal Officer that their absence or deficiency can be accounted for by natural waste or other legitimate cause, then, without prejudice to any penalty or forfeiture incurred under any other provision of this Ordinance, the Fiscal Officer may require the occupier of the warehouse or the proprietor of the goods to pay immediately in respect of the missing goods or of the whole or any part of the deficiency, as he sees fit, the duty on such goods or, in the case of goods warehoused on drawback which could not lawfully be entered for home use, an amount equal to the drawback and any allowance paid in respect of the goods:

Provided that this subsection shall not apply in relation to a deficiency in goods entered and cleared from warehouse for exportation or shipment as stores unless the proper officer has reasonable grounds to suppose that the whole or part of the deficiency has arisen from unlawful abstraction.

(2) If, on the written demand of an officer, the occupier or proprietor aforesaid refuses to pay any sum required to be paid under the foregoing subsection he shall in addition be liable to a fine not exceeding double that sum.

(3) Where any goods have been lawfully permitted to be taken from a warehouse without payment of duty for removal to another warehouse or to some other place, this section, other than the proviso to subsection (1) of this Section shall have effect in relation to those goods in the course of that removal as if the goods were still in warehouse:

Provided that any sum required to be paid under subsection (1) of this Section in relation to such goods shall be recoverable only from the proprietor of the goods.

77.—(1) Before any goods are removed from warehouse the proprietor of the goods shall deliver to the proper officer an entry thereof in such form and manner and containing such particulars as the Fiscal Officer may direct.

(2) Subject to any provision of this or any other Ordinance or any public instrument made thereunder as to the purposes for which any goods may be warehoused, goods may be entered under this section for any of the following purposes, that is to say—

- (a) for home use;
- (b) for exportation;
- (c) for use as stores;

- (d) subject to such conditions and restrictions as the Fiscal Officer sees fit to impose, for removal to another warehouse approved for the warehousing of such goods;
- (e) subject to such conditions and restrictions as aforesaid, for removal for such other purposes, to such places and for such periods as the Fiscal Officer may allow.

(3) Goods shall be deemed to have been duly entered under this section when the entry has been signed by the proper officer.

(4) Save as permitted by or under this Ordinance, no goods shall be removed from a warehouse until any duty chargeable thereon has been paid.

(5) Warehoused goods shall not be removed from the warehouse or loaded into any ship or aircraft for removal or for exportation or use as stores except with the authority of, and in accordance with any directions given by, the proper officer.

78. The whole or part of any goods which have been entered for warehousing or which have been permitted to be removed from a warehouse for any purpose with the intention that they shall be rewarehoused, may, with the permission of the proper officer, at any time before they have been duly warehoused or, as the case may be, rewarehoused—

Re-entry of goods entered for warehousing.

- (a) be further entered by the proprietor thereof for home use, if so eligible, for exportation or for use as stores and dealt with as if so entered from warehouse; or
- (b) subject to the like procedure as if they had been duly warehoused or, as the case may be, rewarehoused, be removed to another warehouse approved for the warehousing of such goods:

Provided that where any such goods are held in containers and part only thereof is to be further entered or removed as aforesaid, that part shall consist of one or more complete containers.

79.—(1) The duties of customs or excise and the rates thereof chargeable on warehoused goods shall be those in force with respect to goods of that class or description at the date of the removal of the goods from the warehouse.

Duty chargeable on warehoused goods.

(2) Subject to the next following subsection the amount payable in respect of any duty chargeable on goods under this

section shall be calculated in accordance with the account taken of the goods upon their first being warehoused.

(3) In the case of any of the following goods, that is to say, tobacco, wines, spirits, and hydrocarbon oils, the amount payable in respect of any duty chargeable thereon under this section shall be calculated—

- (a) in accordance with the account taken of those goods on their last being deposited in a warehouse; or
- (b) where an account has been taken after the carrying out of any permitted operation on the goods in warehouse since they were so last deposited, in accordance with the last account so taken,

or, at the option of the proprietor of the goods, by reference to the quantity of the goods ascertained according to weight, measure or strength at the time of the delivery of the goods for home use:

Provided that this subsection shall not apply in relation to any amount payable in respect of duty under section 76 of this Ordinance

(4) Where any sum has been paid in respect of duty before the appropriate date under this section, the difference, if any, between the sum so paid and the amount properly payable shall be paid or repaid as the case may require.

80. Without prejudice to any other provision of this Ordinance authorising the removal of goods from warehouse without payment of duty, the Fiscal Officer may allow warehoused goods entered for removal for any purpose, other than home use to be removed for that purpose, subject to such conditions and restrictions as the Fiscal Officer sees fit to impose, without payment of duty.

81.—(1) Where the Fiscal Officer intends to revoke or not to renew his approval of a warehouse he shall, not later than three months before the date when the revocation is to take effect or the approval is due to expire, as the case may be, give notice of his intention, specifying therein the said date.

(2) The said notice shall be given in writing and shall be deemed to have been served on all persons interested in any goods then deposited in that warehouse, or permitted under this Ordinance to be so deposited between the date of the giving of the notice and the date specified therein, if addressed to the occupier of, and left at, the warehouse.

Removal
from
warehouse,
without
payment
of duty.

Procedure
on warehouse
ceasing
to be
approved.

(3) If, after the date specified in the notice aforesaid or such later date as the Fiscal Officer may in any case allow, any goods not duly cleared still remain in the warehouse they may be taken by an officer to the Administration's warehouse and, without prejudice to subsection (3) of section 82 of this Ordinance, if they are not cleared therefrom within one month may be sold.

82.—(1) The following provisions of this section shall have effect in relation to any goods which are deposited in an Administration's warehouse under or by virtue of any provisions of this Ordinance.

Provisions
as to
deposit in
Administration's
warehouse.

(2) Such rent shall be payable while the goods are deposited as may be fixed by the Fiscal Officer.

(3) If the goods are of a combustible or inflammable nature or otherwise of such a character as to require special care or treatment—

- (a) they shall, in addition to any other charges payable thereon, be chargeable with such expenses for securing, watching and guarding them as the Fiscal Officer sees fit;
- (b) neither the Fiscal Officer nor any officer shall be liable to make good any damage which the goods may have sustained; and
- (c) if the proprietor of the goods has not cleared them within a period of fourteen days from the date of the deposit, they may be sold by the Fiscal Officer:

Provided that, in the case of goods deposited by virtue of subsection (2) of section 27 of this Ordinance paragraph (c) of this subsection shall only apply if the goods are of a combustible or inflammable nature.

(4) Save as permitted by or under this Ordinance, the goods shall not be removed from the warehouse until any duty chargeable thereon and any charges in respect thereof including any wharfage dues—

- (a) for their removal to the warehouse; and
- (b) under the two last foregoing subsections,

have been paid and, in the case of goods requiring entry and not yet entered, until entry has been made thereof.

(5) The officer having the custody of the goods may refuse to allow them to be removed until it is shown to his satisfaction that any freight-charges due thereon have been paid.

(6) If the goods are under or by virtue of any provision of this Ordinance sold, the proceeds of sale shall be applied—

- (a) first, in paying any duty chargeable on the goods;
- (b) secondly, in defraying any such charges as are mentioned in subsection (4) of this Section, and
- (c) thirdly, in defraying any charges for freight, and if the person who was immediately before the sale the proprietor of the goods makes application in that behalf the remainder, if any, shall be paid over to him.

(7) When the goods are under or by virtue of any provision of this Ordinance authorised to be sold but cannot be sold—

- (a) if the goods are to be exported, for a sum sufficient to make the payment mentioned in paragraph (b) of the last foregoing subsection; or
- (b) in any other case, for a sum sufficient to make the payments mentioned in paragraphs (a) and (b) of that subsection,

the Fiscal Officer may destroy the goods.

83.—(1) Any person who, except with the authority of the proper officer or for just and sufficient cause, opens any of the doors or locks of a warehouse or Administration's warehouse or makes or obtains access to any such warehouse or to any goods warehoused therein shall be liable to a fine not exceeding five hundred pounds.

(2) Where—

- (a) any goods which have been entered for warehousing are taken into the warehouse without the authority of, or otherwise than in accordance with any directions given by, the proper officer; or
- (b) save as permitted by this Ordinance, any goods which have been entered for warehousing are removed without being duly warehoused or are otherwise not duly warehoused; or
- (c) any goods which have been deposited in a warehouse or Administration's warehouse are unlawfully removed therefrom or are unlawfully loaded into any ship, aircraft or vehicle for removal or for exportation or use as stores; or

- (d) any goods entered for warehousing are concealed either before or after they have been warehoused; or
- (e) any goods which have been lawfully permitted to be removed from a warehouse or Administration's warehouse without payment of duty for any purpose are not duly delivered at the destination to which they should have been taken in accordance with that permission,

those goods shall be liable to forfeiture and if any person who took, removed, loaded or concealed any goods as aforesaid did so with intent to defraud the Administration of any duty chargeable thereon or to evade any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, he shall be guilty of an offence and be liable to a fine not exceeding three times the value of the goods or one hundred pounds, whichever is the greater, or to imprisonment not exceeding two years, or to both.

PART V - SPIRITS AND BEER

Manufacture of Spirits

84.—(1) No person other than a producer of zivania shall manufacture spirits, whether by distillation of a fermented liquor or by any other process, unless he holds an excise licence for that purpose under this section (in this Ordinance referred to as a "distiller's licence"); any such licence shall be charged with an excise fee of one hundred pounds and shall expire on the thirty first day of December next after it is granted.

Licence to manufacture spirits.

(2) A distiller's licence shall authorise the distiller to sell spirits of his own manufacture in wholesale quantities at his licensed premises.

85.—(1) The Administrator may, with a view to the protection of the revenue, make Regulations—

Power to make Regulations relating to manufacture of spirits.

- (a) regulating the manufacture of spirits by a distiller, whether by distillation of a fermented liquor or by any other process;
- (b) for securing and collecting the excise duty on spirits;
- (c) regulating the removal of spirits from a distillery,

and different Regulations may be made in respect of manufacture for different purposes or by different processes.

(2) Where—

- (a) the Administrator is satisfied that any process of manufacture of spirits is primarily directed to the production of some article other than spirits; or
- (b) the Administrator sees fit in the case of any person manufacturing spirits by any process other than distillation of a fermented liquor,

he may direct that, subject to compliance with such conditions as he thinks proper to impose, such of the provisions of this Part relating to the manufacture of, or manufacturers of, spirits or such of any Regulations made under this section as may be specified in the direction shall not apply in the case of that person.

(3) If, save as provided in the last foregoing subsection, any person contravenes or fails to comply with any Regulation made under subsection (1) of this section he shall be guilty of an offence and be liable to a fine not exceeding two hundred pounds, and any spirits, and any vessels, utensils and materials used for distilling or otherwise manufacturing or for preparing spirits, in respect of which the offence was committed shall be liable to forfeiture.

(4) If any person in whose case a direction is given by the Administrator under subsection (2) of this Section acts in contravention of or fails to comply with any condition imposed under that subsection which is applicable in his case, he shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds and any spirits in respect of which the offence was committed shall be liable to forfeiture.

Maturation
warehouse.

86.—(1) A distiller or a licensed or authorized rectifier who has been authorized by the Fiscal Officer under subsection (1) of section 101 of this Ordinance to receive zivania on which duty has not been paid may provide in association with his distillery or rectifier's premises a place of security for the deposit of spirits manufactured at the distillery and, if that place is approved by the Fiscal Officer, may deposit therein without payment of duty any spirits so manufactured and the Fiscal Officer may attach to his approval such conditions as he sees fit, and if those conditions are not for the time being observed, that place shall be deemed not to have been approved by the Fiscal Officer.

(2) A place of security for the time being approved by the Fiscal Officer under the foregoing subsection is in this Ordinance referred to as a "maturation warehouse".

(3) Any person who provides a maturation warehouse shall, to the satisfaction of the Fiscal Officer, provide accommodation at the warehouse for the officer in charge thereof, and if he

fails so to do he shall be guilty of an offence and be liable to a fine not exceeding fifty pounds:

Provided that nothing in this subsection shall prejudice any power of the Fiscal Officer to require the provision of accommodation as a condition of his approval of any other premises or place under this Ordinance.

(4) Any person who, after the approval of a maturation warehouse provided by him, makes without the previous consent of the Fiscal Officer any alteration therein or addition thereto shall be guilty of an offence and be liable to a fine not exceeding two hundred pounds.

(5) The Administrator may make Regulations—

- (a) regulating the warehousing of spirits in a maturation warehouse;
- (b) permitting, in so far as it appears to him necessary in order to meet the circumstances of any special case and subject to such conditions as he sees fit to impose, the deposit by a distiller in his maturation warehouse without payment of duty of spirits other than spirits manufactured at the distillery associated with that warehouse;
- (c) for securing the duties on spirits so warehoused,

and subject to any such Regulations published in the Gazette the provisions of Parts IV and X of this Ordinance except section 71 shall apply in relation to a maturation warehouse and spirits warehoused therein as they apply in relation to a warehouse approved under the said section 71 and goods warehoused therein.

(6) If a person contravenes or fails to comply with any Regulation made under the last foregoing subsection he shall be guilty of an offence and be liable to a fine not exceeding two hundred pounds, and any spirits in respect of which the offence was committed shall be liable to forfeiture.

87. If any person—

- (a) conceals in or without the consent of the proper officer removes from a distillery any spirits; or
- (b) knowingly buys or receives any spirits so concealed or removed; or
- (c) knowingly buys or receives or has in his possession any spirits which have been removed from the place where they ought to have been charged

Offences in connection with removal of spirits from distillery, etc.

with duty before the duty payable thereon has been charged and either paid or secured, not being spirits which have been condemned or are deemed to have been condemned as forfeited,

the spirits shall be liable to forfeiture and he shall be guilty of an offence and be liable to a fine not exceeding three times the value of the goods or one hundred pounds, whichever is the greater, or to imprisonment not exceeding two years, or to both.

Rectifying and compounding of spirits

Rectifier's
and
compounder's
licences.

88.—(1) No person shall rectify or compound spirits and keep a still for that purpose unless he holds an excise licence under this section as a rectifier:

Provided that, subject to such conditions as the Fiscal Officer may see fit to impose, a distiller may rectify under the authority of his distiller's licence zivania received from such authority or person as may be permitted by the Fiscal Officer or spirits of his own manufacture and any person so authorised in this Ordinance is referred to as an "authorised rectifier".

(2) Except as permitted by the Fiscal Officer and subject to such conditions as he sees fit to impose, no other person shall compound spirits unless he holds an excise licence under this section as a compounder.

(3) Any licence granted under this section shall expire on the thirty first day of December next after it is granted and on any such licence there shall be charged an excise fee of one hundred pounds.

(4) Any licence or authorization granted under this section shall permit the holder to deal in wholesale quantities at his licensed premises in spirits of his own production.

(5) Without prejudice to section 92 of this Ordinance and except as provided by this section, if any person not being an authorised rectifier rectifies or compounds spirits otherwise than under and in accordance with a licence under this Ordinance so authorising him, he shall be guilty of an offence and be liable to a fine not exceeding two hundred pounds.

Regulation
of rectifying
and
compounding.

89.—(1) The Administrator may with a view to the protection of the revenue make Regulations—

- (a) regulating the rectifying and compounding of spirits;
- (b) regulating the receipt, storage, removal and delivery of spirits by authorised rectifiers, and

licensed rectifiers and compounders,

and different Regulations may be made under this section for authorised rectifiers, and licensed rectifiers and compounders.

(2) If any person contravenes or fails to comply with any Regulation made under this section, he shall be guilty of an offence and be liable to a fine not exceeding two hundred pounds, and any spirits and any other article in respect of which the offence was committed shall be liable to forfeiture.

90.—(1) If at any time when an account is taken by an officer and a balance struck of the spirits in the stock of an authorised or licensed rectifier any excess is found, that excess shall be liable to forfeiture, and the rectifier shall be guilty of an offence and be liable to a fine not exceeding double the duty on a like quantity of spirits at proof.

Fine for
excess or
deficiency.

(2) If at any time when an account is taken and a balance struck as aforesaid any deficiency is found which cannot be accounted for to the satisfaction of the Fiscal Officer and which when computed at proof exceeds five per cent of the aggregate of—

- (a) the balance so computed struck when an account was last taken; and
- (b) any quantity of spirits so computed since lawfully received by the authorised or licensed rectifier,

he shall be guilty of an offence and be liable to a fine not exceeding double the duty on a quantity of spirits at proof equal to the quantity by which the deficiency exceeds the said five per cent.

(3) For the purposes of any such account as aforesaid and of this section—

- (a) where a licensed rectifier also carries on the trade of a dealer in spirits on the same premises, all spirits in his possession shall be deemed to be spirits in his stock as a rectifier;
- (b) an authorised rectifier shall not include any spirits manufactured by him in his capacity as a distiller.

91.—(1) An authorised or licensed rectifier shall not distil or extract spirits from any other material than spirits lawfully received by him.

Restrictions
relating to
rectifiers.

(2) An authorised or licensed rectifier shall not have in his possession—

- (a) except for such spirits as aforesaid, any materials capable of being distilled into spirits;
- (b) any spirits for which he has not received and delivered to the proper officer a permit or certificate.

(3) If an authorised or licensed rectifier contravenes any of the foregoing provisions of this section, or if his still is found to contain any materials capable of being distilled as aforesaid other than lawfully received spirits, he shall be guilty of an offence and be liable to a fine not exceeding two hundred pounds or double the duty on a quantity of spirits at proof equal to the quantity of the materials or spirits in respect of which the offence was committed, whichever is the greater.

(4) If an authorised or licensed rectifier is convicted more than once under this section, the Court trying the offence may order that his authority or licence becomes void and that he shall be disqualified from holding an authority or licence as a rectifier for a period of three years from the date of conviction.

General provisions relating to manufacture of spirits and spirit compounds

92.—(1) Save as provided by or under this Ordinance, any person who, being neither a producer of zivania nor the holder of a licence under this Ordinance so authorising him—

- (a) manufactures spirits, whether by distillation of a fermented liquor or by any other process, or
- (b) has in his possession or uses a still for distilling, rectifying or compounding spirits; or
- (c) makes, brews, distils or has in his possession any material fit for distillation,

shall be guilty of an offence and be liable to a fine not exceeding two hundred pounds.

(2) Where there is insufficient evidence to convict a person of an offence under the foregoing subsection, but it is proved that such an offence has been committed on some part of premises belonging to or occupied by that person in such circumstances that it could not have been committed without his knowledge, that person shall be liable to a fine not exceeding one hundred pounds.

(3) All spirits and all stills, vessels, utensils and any materials for manufacturing, distilling or preparing spirits—

- (a) found in the possession of any person who commits an offence under subsection (1) of this section; or

- (b) found on any premises on which such an offence has been committed,

shall be liable to forfeiture.

General provisions relating to spirits

93.—(1) Save as permitted by the Fiscal Officer, spirits shall not be imported or exported—

- (a) in any ship of less than forty tons register; or
 (b) in containers of a capacity of less than nine gallons each unless in bottles properly packed in cases.

(2) Any spirits imported, exported, removed, brought or waterborne contrary to this section shall be liable to forfeiture.

(3) Where any ship is or has been, within three nautical miles of the coast of the Areas while having on board or attached in any manner thereto any spirits in containers other than such as are permitted by or under subsection (1) of this Section, the ship and any such spirits found therein shall be liable to forfeiture.

94.—(1) No spirits in a maturation warehouse may be transferred to a purchaser until the distiller has given such security for the payment of duty as the Fiscal Officer may require, and any spirits so transferred shall not again be transferred while those spirits remain in that warehouse.

(2) Spirits chargeable with a duty of excise which has not been paid which are in a warehouse other than a maturation warehouse shall not be transferred into the name of a purchaser until the purchaser produces to the officer in charge of the warehouse a written order for the delivery of the spirits signed by the person in whose name they are warehoused and countersigned by the occupier of the warehouse or a servant of his acting for him at the warehouse.

(3) Any spirits duly transferred in accordance with the provisions of this section shall be discharged from any liability under this Ordinance in respect of the non-payment of any duty or fine by the transferor.

95.—(1) Where a person proves to the satisfaction of the Fiscal Officer that the use of methylated spirits is unsuitable or detrimental for an approved purpose, the Fiscal Officer, may if he thinks fit and subject to such conditions as he sees fit to impose, authorise that person to receive, and permit the delivery from warehouse to that person of, spirits for that approved purpose—

Importation
and exportation
of
spirits.

Restriction
on transfer
of Cyprus
spirits in
warehouse.

Remission of
duty on
spirits for
approved
purposes.

- (a) in the case of spirits produced in Cyprus or imported spirits chargeable with a duty of customs at the preferential rate, without payment of any duty;
- (b) in the case of other imported spirits, on payment of the difference between the duty of customs chargeable thereon and the duty of customs on like spirits chargeable with duty at the preferential rate:

Provided that nothing in paragraph (b) of this subsection shall affect any liability to any duty other than the customs duties on spirits.

(2) If any person contravenes or fails to comply with any condition imposed under this section he shall be guilty of an offence and be liable, in addition to any other fine he may have incurred, to a fine not exceeding fifty pounds.

(3) For the purposes of this section "approved purpose" means—

- (a) use by any of the medical services of the Crown or the Republic certified as such by the Chief Officer;
- (b) use in the fortification of Cyprus wines;
- (c) any other purpose approved by the Administrator.

96. Spirits on which excise duty is payable may be delivered without payment of such duty from the stocks held by a distiller in his distillery or maturation warehouse and spirits on which such duty has been paid may be delivered on drawback from the stocks of a licensed or authorised rectifier provided the Fiscal Officer is satisfied that such spirits are for use for an approved purpose as defined in subsection (3) of section 95 of this Ordinance and subject to such conditions as he sees fit to impose.

97. If any person uses otherwise than for an approved purpose any spirits relieved from duty, he shall be guilty of an offence and be liable to a fine not exceeding three times the duty properly payable on such spirits or one hundred pounds whichever is the greater, and any articles in the preparation or manufacture of which such spirits were used shall be liable to forfeiture.

Special provisions relating to the manufacture, use and disposal of zivania

98.—(1) No person shall possess or use a village still unless he is a manufacturer or seller of such stills or he is the holder of an excise licence issued under this section.

Remission
of excise
duty on
spirits.

Restrictions
on use of
certain goods
relieved from
spirits duty.

Excise
licence
for village
stills.

(2) Any such licence shall expire on the 31st December of the third year from the date of the issue thereof.

(3) Any person who contravenes or fails to comply with the provisions of this section shall be guilty of an offence and be liable to a fine not exceeding two hundred pounds or to imprisonment not exceeding one year or to both and the village still in respect of which the offence was committed shall be liable to forfeiture.

99.—(1) No person shall sell or otherwise dispose of any zivania on which spirits duty has not been paid unless—

Restrictions
on disposal
of zivania.

(a) he is the producer; and

(b) to the Director Vine Products Commission:

Provided that a producer may sell or otherwise dispose of a quantity of zivania not exceeding one oke at any one time to a person for use or consumption in his own household and not for resale.

(2) No person, other than a producer or a person lawfully carrying or conveying zivania in the course of his business may have in his possession or under his control any zivania on which spirits duty has not been paid except for his own use or consumption in his own household and in a quantity not exceeding one oke.

(3) Any person who contravenes or fails to comply with the provisions of this section shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds and any zivania in respect of which the offence was committed shall be liable to forfeiture.

(4) For the purposes of this section—

“Director Vine Products Commission” means a person appointed in the Republic by name or office to be a Director Vine Products Commission and recognised as such for the Areas by notice in the Gazette issued by the Chief Officer under this subsection.

100.—(1) Save with the permission of the Fiscal Officer no zivania shall be removed or consigned to or received by an authorised or licensed rectifier or compounder unless accompanied by a document signed by the consignor showing—

Consignment
or removal
of zivania.

(a) the names and addresses of the consignor and consignee;

(b) rec distinguishing marks and numbers of each theetpacle;

- (c) the quantity and strength and the total number of proof gallons;
- (d) the date and time of despatch from the consignor's premises,

and bearing a certificate by the consignor that the proper excise duty has been paid on all zivania in the consignment:

Provided that nothing in this subsection shall apply to any zivania consigned or removed by or on behalf of the producer to the Director Vine Products Commission or his agent or carried by a person who under the proviso to subsection (1) of section 99 of this Ordinance is entitled to be in possession of such zivania.

(2) Any person who contravenes or fails to comply with any provision of subsection (1) of this Section shall be guilty of an offence and be liable to a fine not exceeding two hundred pounds or to imprisonment not exceeding one year or to both and any zivania in respect of which the offence was committed shall be liable to forfeiture.

Conditions
of receiving
zivania.

101.—(1) No authorised or licensed rectifier or compounder shall receive either directly or indirectly any zivania save with the permission of the Fiscal Officer and subject to such terms and conditions as he may deem fit to impose and from the Director Vine Products Commission or his agent or from such other person as may be permitted by the Fiscal Officer.

(2) Any person who contravenes or fails to comply with any provision of subsection (1) of this Section shall be guilty of an offence and be liable to a fine not exceeding two hundred pounds or to imprisonment not exceeding one year or both and any zivania in respect of which the offence was committed shall be liable to forfeiture.

Manufacture, sale and use of methylated spirits

Licence or
authority to
manufacture
and deal
wholesale
in methylated
spirits.

102.—(1) The Fiscal Officer may authorise any authorised or licensed rectifier or compounder to methylate spirits and any person so authorised is in this Ordinance referred to as an "authorised methylator".

(2) No person other than an authorised methylator shall methylate spirits or deal wholesale in methylated spirits unless he holds an excise license as a methylator under this section, and any such licence shall expire on the thirty first day of December next after it is granted.

(3) On any licence granted under this section there shall be charged an excise duty of ten pounds.

(4) Any person who, not being an authorised methylator, methylates spirits otherwise than under and in accordance with a licence under this section shall be guilty of an offence and be liable to a fine not exceeding fifty pounds.

(5) The Fiscal Officer may at any time revoke or suspend any authorisation or licence granted under this section.

(6) For the purposes of this section, dealing wholesale means the sale at any one time to any one person of a quantity of methylated spirits of not less than ten okes or such smaller quantity as the Administrator may by Order specify.

103.—(1) The Administrator may with a view to the protection of the revenue make Regulations—

Power to make Regulations relating to methylated spirits.

- (a) regulating the methylation of spirits and the supply, storage, removal, sale, delivery, receipt, use and exportation or shipment as stores of methylated spirits;
- (b) prescribing the spirits which may be used, and the substances which may be mixed therewith, for methylation;
- (c) permitting spirits to be methylated in warehouse;
- (d) permitting the sale without licence of such methylated spirits;
- (e) regulating the importation, receipt, removal, storage and use of spirits for methylation;
- (f) regulating the storage and removal of substances to be used in methylating spirits;
- (g) prescribing the manner in which account is to be kept of stocks of methylated spirits in the possession of authorised or licensed methylators and of retailers of methylated spirits;
- (h) for securing any duty of excise chargeable in respect of methylated spirits of any class.

(2) Different Regulations may be made under this section with respect to different classes of methylated spirits or different kinds of methylated spirits of any class.

(3) If any person contravenes or fails to comply with any Regulation made under this section he shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds.

(4) If, save as permitted by any Regulation made under this section, any person sells by wholesale methylated spirits otherwise than under and in accordance with a licence under the last foregoing section, he shall be guilty of an offence and be liable to a fine not exceeding fifty pounds.

(5) Any spirits or methylated spirits in respect of which an offence under either of the two last foregoing subsections is committed shall be liable to forfeiture.

Additional provisions relating to methylated spirits.

104.—(1) If, at any time when an account is taken and a balance struck of the quantity of any kind of methylated spirits in the possession of an authorised or licensed methylator, that quantity computed at proof differs from the quantity so computed which ought to be in his possession according to any accounts required by Regulations made under the last foregoing section to be kept thereof, then—

- (a) if the former quantity exceeds the latter, the excess, or such part thereof as the Fiscal Officer may determine, shall be liable to forfeiture;
- (b) if the former quantity is less than the latter, the methylator shall on demand by the Fiscal Officer pay on the deficiency or such part thereof as the Fiscal Officer may specify the excise duty payable on spirits:

Provided that this subsection shall not apply if the excess is not more than one per cent or the deficiency is not more than two per cent of the aggregate computed at proof of—

- (i) the balance struck when an account was last taken; and
- (ii) any quantity which has since been lawfully added to the methylator's stock.

(2) If any person authorised by Regulations made under the last foregoing section to supply any kind of methylated spirits knowingly supplies such spirits to any person not authorised by those Regulations to receive them he shall, without prejudice to any penalty he may have incurred, pay thereon the excise duty payable on spirits.

(3) If any person other than an authorised or licensed methylator has in his possession any methylated spirits obtained contrary to the provision of the aforesaid Regulations, he shall be guilty of an offence and be liable to a fine of one hundred pounds and the methylated spirits shall be liable to forfeiture.

105. Without prejudice to any other power conferred by this Ordinance, an officer may in the daytime enter and inspect the premises other than a dwelling house of any person authorised by Regulations made under section 103 of this Ordinance to receive methylated spirits, and may inspect and examine any methylated spirits thereon and take samples of any methylated spirits or of any goods containing methylated spirits, paying a reasonable price for each sample.

Inspection
of premises
etc.

106.—(1) If any person—

- (a) prepares or attempts to prepare any liquor to which this section applies for use as a beverage or as a mixture with a beverage; or
- (b) sells any such liquor, whether so prepared or not, as a beverage or mixed with a beverage; or
- (c) uses any such liquor or any derivative thereof in the preparation of any article capable of being used wholly or partially as a beverage or internally as a medicine; or
- (d) sells or has in his possession any such article in the preparation of which any such liquor or any derivative thereof has been used; or
- (e) except as permitted by the Fiscal Officer and in accordance with any conditions imposed by him, purifies or attempts to purify any such liquor or, after any such liquor has once been used, recovers or attempts to recover the spirit or alcohol contained therein by distillation or condensation or in any other manner,

Prohibition of
use of methylated
spirits,
etc., as a
beverage or
medicine.

he shall be guilty of an offence and be liable to a fine of one hundred pounds and the liquor in respect of which the offence was committed shall be liable to forfeiture.

(2) Nothing in this section shall prohibit the use of any liquor to which this section applies or any derivative thereof—

- (a) in the preparation for use as a medicine of sulphuric ether, chloroform or any other article which the Administrator may by Order specify; or
- (b) in the making for external use only of any article sold or supplied in accordance with Regulations made by the Administrator under section 103 of this Ordinance; or
- (c) in any art or manufacture,

or the sale or possession of any article permitted to be

prepared or made by virtue of paragraph (a) or paragraph (b) of this subsection where the article is sold or possessed for use as mentioned in that paragraph.

(3) The liquors to which this section applies are methylated spirits and any mixture containing methylated spirits.

Relief from and drawback of duty in connection with methylated spirits

107. The Fiscal Officer may, subject to such conditions as he sees fit to impose, permit spirits to be delivered and used for methylation as follows—

- (a) warehoused spirits—
 - (i) in the case of imported spirits chargeable with a duty of customs at the full rate, on the payment of the difference between that duty and the duty of customs on like spirits chargeable with duty at the preferential rate;
 - (ii) in the case of any other spirits, without payment of any duty;
- (b) non duty-paid spirits distilled in Cyprus and lawfully held by any distiller, without payment of any duty;
- (c) duty-paid spirits distilled in Cyprus and held by any distiller, authorised or licensed rectifier or compounder on payment of a drawback at such rate as the Administrator may direct.

Brewing of beer

108.—(1) No person shall brew beer unless he holds an excise licence for that purpose granted under this section on payment of a fee of one hundred pounds and every such licence shall expire on the thirty first day of December next after it is granted.

(2) The Fiscal Officer may refuse to grant a licence under this section in respect of any premises on which, from their situation he thinks it inexpedient to allow the brewing of beer or to be such as to prevent satisfactory exercise of revenue supervision.

(3) If any person brews beer otherwise than under and in accordance with a licence under this section, he shall be guilty of an offence and be liable to a fine not exceeding two hundred

Remission of duty on spirits for methylation.

Brewer's licence and fee.

pounds and all beer and vessels, utensils and materials for brewing in his possession shall be liable to forfeiture.

(4) A licence to brew beer shall also authorise the brewer to deal in beer of his own manufacture in wholesale quantities at his licensed premises.

109.—(1) The Administrator may, with a view to the protection of the revenue, make Regulations—

- (a) regulating the manufacture of beer by brewers;
- (b) for securing the duties on beer brewed by brewers.

Power to regulate manufacture of beer.

(2) Any person contravening or failing to comply with any Regulation made under this section shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds and any article in respect of which the offence was committed shall be liable to forfeiture.

110. Where the Fiscal Officer is satisfied that it is necessary for the purpose of securing the collection of the excise duty in respect of beer, any person specially authorised in writing in that behalf by the Fiscal Officer may require any brewer to produce to that person any book or document whatsoever relating to his business as a brewer, and if any brewer fails to comply with any such requirement within a period of one hour he shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds and to a further fine not exceeding ten pounds for every day or part of a day thereafter during which the failure continues.

Power to require production of books by brewers.

111.—(1) If any brewer conceals any beer so as to prevent an officer from taking an account thereof, he shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds, and the beer in respect of which the offence was committed shall be liable to forfeiture.

Offences by brewers.

(2) If any brewer adds to beer before it is delivered from his entered premises anything other than water, finings for the purpose of clarification or such other substances as may be sanctioned by the Fiscal Officer, he shall be guilty of an offence and be liable to a fine not exceeding fifty pounds, and if any beer to which anything other than as aforesaid has been added is found in the possession of a brewer he shall be liable to a like penalty and the beer shall be liable to forfeiture.

Miscellaneous provisions relating to sale of intoxicating liquor

112.—(1) The Administrator may with a view to the protection of the revenue make Regulations regulating the keeping of spirits or beer, respectively by retailers.

Power to regulate retailing of liquors.

(2) If any person contravenes or fails to comply with any Regulation made under this section, he shall be liable to a fine not exceeding one hundred pounds, and any liquor, container or utensil in respect of which the offence was committed shall be liable to forfeiture.

113. If at any time, on being required to do so by the proper officer, any dealer in or retailer of spirits fails to provide evidence that any spirits in his possession have borne the proper duty he shall be guilty of an offence and liable to a fine of one hundred pounds and such spirits shall be liable to forfeiture.

114.—(1) If any person—

- (a) for the purpose of selling any liquor, describes the liquor (whether in any notice or advertisement or on any label or wrapper, or in any other manner whatsoever) by any name or words such as to indicate that the liquor is, or is a substitute for, or bears any resemblance to, any description of spirits, or that the liquor is wine fortified or mixed with spirits or any description of spirits; or
- (b) sells, offers for sale, or has in his possession for the purpose of sale, any liquor so described,

that person shall be guilty of an offence under this section unless he proves that either the customs duty or the excise duty chargeable on spirits has been paid in respect of not less than ninety-seven and a half per cent. of the liquor.

(2) Notwithstanding anything in this section—

- (a) the name “port” or “sherry” or the name of any other description of genuine wine; or
- (b) a name which, before the commencement of this Ordinance was used to describe a liquor containing vermouth and spirits, the quantity of vermouth being not less than the quantity of spirits computed at proof,

shall not, for the purposes of this section be treated as being in itself such a description as to give such an indication as aforesaid, and a person who has sold, offered for sale, or had in his possession for the purpose of sale, any liquor described only by any such name as is mentioned in paragraph (a) of this subsection shall not be guilty of an offence under this section by reason that the liquor has been described by some other person (not being the agent or servant of the first mentioned person) by that name in association with some other description such as to give such indication as aforesaid.

Evidence of duty payment required.

Penalty for mis-describing liquor as spirits.

(3) Any person guilty of an offence under this section shall be liable to a fine not exceeding one hundred pounds, and on the conviction of a person under this section the Court may direct that any liquor and other article by means of or in relation to which the offence has been committed shall be forfeited.

(4) Nothing in this section shall apply to any liquor which is prepared on any premises in respect of which a retailer's on-licence is in force for immediate consumption thereon.

115. If any retailer of beer dilutes any beer or adds anything to beer other than finings for the purpose of clarification he shall be liable to a fine not exceeding fifty pounds, and if any beer which has been diluted or to which anything other than as aforesaid has been added is found in the possession of a retailer of beer he shall be liable to the like fine and the beer shall be liable to forfeiture.

Offences by
retailer of
beer.

116.—(1) If any person—

- (a) for the purpose of selling any substance, describes the substance (whether in any notice or advertisement, or on any label, or in any other manner whatsoever) by any name or words such as to indicate that the substance is, or is a substitute for, or bears any resemblance to, beer or any description of beer; or
- (b) sells, offers for sale, or has in his possession for the purposes of sale, any substance so described,

Penalty for
mis-describing
substances as
beer.

that person shall be guilty of an offence under this section unless he proves that either the customs duty or the excise duty chargeable in respect of beer has been paid in respect of the whole of the substance.

(2) For the purposes of this section, the name "ginger beer" or "ginger ale" shall not in itself be taken to be such a description as to give such an indication as aforesaid.

(3) Any person guilty of an offence under this section shall be liable to a fine not exceeding one hundred pounds; and on the conviction of a person under this section the court may order that any article by means of or in relation to which the offence has been committed shall be forfeited.

117. For the purposes of this Part, as against any person selling or offering for sale the liquor in question, any fermented liquor which is of a strength exceeding forty degrees of proof, not being wine delivered for home use in that state on which the appropriate customs duty has been duly paid, shall be deemed to be spirits.

Liquor to be
deemed wine
or spirits.

Ascertainment of gravity, strength, etc., of liquids

Meaning of
and method of
ascertaining
gravity of
liquids.

118.—(1) For the purposes of the Customs and Excise Ordinances—

- (a) the expression “gravity” in relation to any liquid means the ratio of the weight of a volume of the liquid to the weight of an equal volume of distilled water, the volume of each liquid being computed as at sixty degrees Fahrenheit;
- (b) where the gravity of any liquid is expressed as a number of degrees that number shall be the said ratio multiplied by one thousand; and
- (c) the expression “original gravity” in relation to any liquid in which fermentation has taken place means its gravity before fermentation.

(2) The gravity of any liquid at any time shall be ascertained by such means as the Administrator may approve, and the gravity so ascertained shall be deemed to be the true gravity of the liquid.

(3) Where for any purposes of the said Ordinances it is necessary to ascertain the original gravity of worts in which fermentation has commenced or of any liquid produced from such worts, that gravity shall be determined in such manner as the Administrator may by Regulations prescribe, and different Regulations may be made in relation to different liquids.

Ascertainment
of strength,
weight and
volume of
spirits, etc.

119.—(1) For the purposes of the Customs and Excise Ordinances the strength, weight or volume of any spirits shall be ascertained in accordance with the following provisions of this section.

(2) Spirits shall be deemed to be at proof if the volume of the ethyl alcohol contained therein made up to the volume of the spirits with distilled water has a weight equal to that of twelve-thirteenths of a volume of distilled water equal to the volume of the spirits, the volume of each liquid being computed as at fifty-one degrees Fahrenheit.

(3) The expressions “degree of proof”, “degree over proof” and “degree under proof” shall be construed by reference to a scale on which one hundred degrees denotes the strength of spirits at proof, and—

- (a) one hundred and one degrees, or one degree over proof, denotes the strength of spirits which would be at proof if there were added thereto such quantity of distilled water as would

increase by one per cent. the volume of the spirits computed as at fifty degrees Fahrenheit;

- (b) ninety-nine degrees, or one degree under proof, denotes the strength of spirits which would be at proof if there were removed therefrom such quantity of distilled water as would reduce by one per cent. the volume of the spirits computed as at fifty degrees Fahrenheit;

and so in proportion for any other number of degrees.

(4) The equivalent at proof of any spirits not at proof shall for the purposes of the said Ordinances be deemed to be their volume—

- (a) multiplied by the number of degrees of proof representing their strength; and
- (b) divided by one hundred.

(5) The Administrator may make Regulations prescribing the means to be used for ascertaining for any purpose the strength, weight or volume of spirits, and any such Regulations may provide that in ascertaining for any purpose the strength of any spirits any substance contained therein which is not ethyl alcohol or distilled water may be treated as if it were, and different Regulations may be made for different purposes.

(6) This section shall apply to methylated spirits and to any fermented liquor as it applies to spirits.

PART VI - TOBACCO

Importation, exportation and removal of tobacco

120.—(1) Tobacco shall not be imported—

- (a) at any port not approved by the Fiscal Officer for that purpose;
- (b) in any ship of less than one hundred and twenty tons register, except under and in accordance with the terms of a licence granted in respect of that ship by the Fiscal Officer.

(2) Any unmanufactured tobacco of any description shall, unless the Fiscal Officer otherwise directs, on importation be deposited in a warehouse approved for that purpose by the Fiscal Officer.

(3) Tobacco shall not be exported from any port not approved for the importation of tobacco.

Importation,
exportation
and
possession
of tobacco.

Unmanufactured tobacco not to be removed without permit.

121. No leaf or other unmanufactured tobacco of any description shall, except as permitted by the Fiscal Officer in the case of samples, be removed from a warehouse or, save as permitted by the Fiscal Officer, be removed from any place in the Areas to any other such place, unless accompanied by a permit or other document prescribed by the Fiscal Officer.

Manufacture of tobacco

Factory licence and fees.

122.—(1) No person shall manufacture tobacco unless—

- (a) he holds a licence for that purpose under this section and any such licence shall expire on the last day of December next after it is granted;
- (b) he does so in a warehouse or part of a warehouse approved for that purpose by the Fiscal Officer and has given security in the prescribed form for the due performance of his obligations in connection therewith.

(2) On any licence granted under this section there shall be charged the sum of one hundred pounds.

(3) If any person manufactures tobacco otherwise than in accordance with subsection (1) he shall be liable to a fine not exceeding two hundred pounds or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment 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.

Exemption from duty of tobacco denatured, etc.

123. The Fiscal Officer may permit any tobacco in warehouse—

- (a) to be denatured; or
- (b) to be converted into nicotine, sheepwash or some other article or compound for agricultural, horticultural or other purposes,

in such manner as the Fiscal Officer may direct, and any tobacco so denatured or converted and any such article or compound and any residue from the process of converting any tobacco as aforesaid, shall, if the Fiscal Officer is satisfied that it is unfit for use as tobacco or in the manufacture of tobacco, be exempt from duty on its removal from the warehouse.

Refund of duty paid on tobacco unfit for home consumption.

124. Subject to such conditions as the Fiscal Officer may see fit to impose, if any tobacco manufactured in Cyprus becomes after delivery from warehouse for home use on due payment of

duty unfit for consumption due to excessive dryness or other natural cause and that tobacco is returned to the factory wherein it was manufactured and is destroyed or otherwise rendered unfit for use as tobacco to the satisfaction of the Fiscal Officer there shall be paid to the manufacturer a drawback of the duty which is shown to have been paid thereon.

125.—(1) The Administrator may with a view to the protection of the revenue make Regulations—

Power to
make
Regulations
relating to
manufacture
of tobacco.

- (a) providing for entry to be made of any premises used for the manufacture of tobacco;
- (b) providing for the keeping, production and inspection of records and accounts of a tobacco manufacturer's stocks of tobacco and other materials;
- (c) regulating the manufacture of tobacco in warehouse;
- (d) regulating the receipt of leaf and other unmanufactured tobacco by tobacco manufacturers;
- (e) for securing the duties of customs or excise chargeable on tobacco manufactured in warehouse;
- (f) permitting, subject to such conditions and restrictions as may be prescribed in the Regulations, the duty-free use of any material for use in the manufacture or preparation for sale of tobacco in warehouse;
- (g) regulating the movement of tobacco stalks and tobacco refuse;
- (h) regulating the sale of tobacco by manufacturers thereof.

(2) Any person contravening or failing to comply with any Regulation made shall be liable to a fine not exceeding two hundred pounds, and any article in respect of which, or found on premises in respect of which, the offence was committed shall be liable to forfeiture.

(3) If at any time after an account has been taken by an officer and a balance struck of the stocks of tobacco warehoused by a tobacco manufacturer for use in the manufacture in warehouse of tobacco, the quantity by weight of the tobacco remaining in the warehouse is less than the quantity which ought to be found therein according to any accounts required by Regulations made under this Section to be kept thereof, and the deficiency or any part thereof

cannot be accounted for to the satisfaction of the Fiscal Officer, then for the purposes of Section 76 the whole deficiency shall be deemed to be manufactured tobacco liable to excise duty at the highest rate applicable to manufactured tobacco, appearing in the Third Schedule to the Customs and Excise (Duties and Drawbacks) Ordinance and, without prejudice to that section, the manufacturer shall be liable to a fine of one hundred pounds.

Ordinance
2 of 1968.

Native-grown tobacco

126.—(1) Save as permitted by the Fiscal Officer, no person shall plant, cultivate or grow tobacco unless he holds a licence for that purpose under this Section and any such licence shall expire on the last day of October next after it is granted.

No
cultivation
without
licence.

(2) The Fiscal Officer may refuse to grant a licence under this Section in respect of any land or premises on or at which, from their size or their situation or for other sufficient reason he considers it inexpedient to allow the growing of tobacco.

(3) If any person without the permission of the Fiscal Officer plants, cultivates or grows tobacco otherwise than under and in accordance with a licence under this section, he shall be liable to a penalty not exceeding fifty pounds and the tobacco shall be liable to forfeiture:

Provided that the provisions of this Section shall not apply to the sowing of tobacco seed in a seed bed for the purpose of raising tobacco plants which are either planted out or destroyed before the last day of May in any year.

127.—(1) No person shall purchase from any grower any tobacco grown in Cyprus unless he has first obtained a native tobacco dealer's licence for that purpose and any such licence shall expire on the first day of June next after it is granted.

Native
tobacco
dealer's
licence and
native
tobacco
warehouses.

(2) The Fiscal Officer may refuse to grant a licence under this Section in respect of any premises in or at which from their size, structure, location or other sufficient reason he considers it inexpedient to allow the dealing in native tobacco or if security to his satisfaction is not given by bond or otherwise in respect of the duty on tobacco to be handled, stored, cured, packed or otherwise dealt with therein as permitted and premises in respect of which a licence is granted under subsection (1) of this Section shall be known as a "native tobacco warehouse."

(3) Except with the consent of the Fiscal Officer, no person holding a licence under this Section shall purchase any tobacco grown in Cyprus save from a grower or another licensed native tobacco dealer who holds a licence for that purpose granted under the preceding Section and only tobacco so purchased shall be received at, handled, cured, packed, stored or otherwise dealt with as permitted in or at any such native tobacco warehouse.

(4) If any person otherwise than under and in accordance with a licence under this Section purchases any tobacco grown in Cyprus he shall be liable to a penalty of not exceeding fifty pounds and the tobacco shall be liable to forfeiture.

(5) If at any time after an account has been taken by the officer and a balance struck of the stocks of tobacco in a native tobacco warehouse, the weight of the tobacco remaining in that warehouse is less than the amount which ought to be found therein and the deficiency or any part thereof cannot be accounted for to the satisfaction of the Fiscal Officer then without prejudice to Section 76 of this Ordinance, the dealer shall be guilty of an offence and shall be liable to a fine not exceeding one hundred pounds.

128.—(1) The Administrator may make Regulations—

- (a) regulating the planting, growing, cultivation, curing, removal and warehousing of tobacco grown in Cyprus;
- (b) prescribing the method of charging the duty of excise on tobacco so grown;
- (c) for securing and collecting the said duty.

Power to regulate growing, etc., of tobacco.

(2) If any person contravenes or fails to comply with any Regulation made under this Section, he shall be liable to a fine not exceeding fifty pounds and any article in respect of which the offence was committed shall be liable to forfeiture.

Sale of manufactured tobacco

129.—(1) Subject to the provisions of this Section, no person shall deal in or sell any manufactured tobacco unless he holds an excise licence for that purpose under this Section, and any such licence shall expire on the twelfth day of March next after it is granted.

Licence to deal in or sell tobacco

(2) There shall be charged on any licence granted under this Section an excise fee of one pound and five hundred mils. The manner of issue and the disposal of fees in relation to such licences shall be as the Administrator may direct.

(3) Such licence to sell, offer or expose for sale manufactured tobacco shall specify the premises where such tobacco may be sold, offered or exposed for sale and no unmanufactured tobacco may be sold except in the premises specified therein:

Provided that a hawker's licence may be issued for the sale of manufactured tobacco in the open air only, and subject to such conditions as the issuing authority may see fit to impose.

(4) Tobacco manufactured by a person holding a licence granted under Section 122 of this Ordinance or grown in Cyprus under a licence granted under Section 126 of this Ordinance may be sold without a licence under this Section—

- (a) at the premises where it is manufactured, or grown, as the case may be; or
- (b) if it is supplied to the purchaser direct from the said premises, at any other place by the holder of the licence or a servant or agent of his.

(5) A licence under this Section shall not be required for the sale of tobacco in accordance with a licence in a passenger aircraft or passenger vessel.

Penalties relating to adulteration of tobacco.

130.—(1) If any substance is added to any manufactured tobacco, after its delivery for home use, the tobacco shall be liable to forfeiture and—

- (a) if the person by whom that substance was added is a tobacco manufacturer or tobacco dealer he shall be liable to a fine not exceeding three hundred pounds; and
- (b) any tobacco manufacturer or dealer who receives, has in his possession, sells or sends out that tobacco shall be liable to a fine not exceeding two hundred pounds.

PART VII - HYDROCARBON OILS AND PETROL SUBSTITUTES

Duties on and general provisions as to hydrocarbon oils.

Classification of hydrocarbon oils, etc.

131.—(1) For the purposes of the Customs and Excise Ordinances, the following expressions shall have the following meanings respectively, that is to say—

“hydrocarbon oils” means petroleum oil, coal tar, and oils produced from coal, shale, peat or any other bituminous substance, and all liquid hydrocarbons, but does not include such hydrocarbons or bituminous or asphaltic substances as are—

- (a) solid or semi-solid at a temperature of sixty degrees Fahrenheit; or
- (b) gaseous at a temperature of sixty degrees Fahrenheit and under a pressure of one atmosphere;

“light oils” means hydrocarbon oils—

- (a) of which not less than fifty per cent. by volume distils at a temperature not exceeding one hundred and eighty-five degrees centigrade; or
- (b) of which not less than ninety-five per cent. by volume distils at a temperature not exceeding two hundred and forty degrees centigrade; or
- (c) which give off an inflammable vapour at a temperature of less than 22.8 degrees centigrade when tested in the manner prescribed by the Ordinances relating to petroleum;

“heavy oils” means hydrocarbon oils other than light oils;

“fuel oils” means heavy oils which contain in solution an amount of hard asphalt of not less than one half of one per cent.;

“gas oils” means heavy oils of which not more than fifty per cent. by volume distils at a temperature not exceeding two hundred and forty degrees centigrade and of which more than fifty per cent. by volume distils at a temperature not exceeding three hundred and forty degrees centigrade;

“kerosene” means heavy oils of which more than fifty per cent. by volume distils at a temperature not exceeding two hundred and forty degrees centigrade;

and so far as the said Ordinances relate to hydrocarbon oils—

“refinery” means any premises approved by the Fiscal Officer for the treatment of hydrocarbon oils.

(2) The method of testing any oils for the purpose of ascertaining their classification in accordance with the foregoing subsection shall, subject to paragraph (c) of the definition of “light oils” contained therein, be such as the Administrator may direct.

(3) The Administrator may from time to time direct that for the purposes of any duty of customs and excise for the time being chargeable on hydrocarbon oils, any specified description of light oils shall be treated as being heavy oils:

Provided that the Administrator shall not give any such direction in relation to any description of oils unless he is satisfied that the description is one which should, according to its use, be classed with heavy oils.

(4) For the purposes of the Customs and Excise Ordinances, the production of hydrocarbon oils includes—

- (a) the obtaining of one description of hydrocarbon oils from another description thereof; and
- (b) the subjecting of hydrocarbon oils to any process of purification or blending,

as well as the obtaining of hydrocarbon oils from other substances or from any natural source.

Provisions
as to customs
duty on
hydrocarbon
oils.

132. Where any imported hydrocarbon oils are removed to a refinery, the customs duty on hydrocarbon oils shall, instead of being charged at the time of the importation of those oils, be charged on the delivery of any goods from the refinery for home use and shall be the same as that which would be payable on the importation of like goods.

General
power to
make
Regulations
relating to
hydrocarbon
oils, etc.

133.—(1) The Administrator may, with a view to the protection of the revenue, make Regulations—

- (a) prohibiting the production of hydrocarbon oils or any description thereof except by a person holding a licence;
- (b) for fixing the date of expiration of any such licence;
- (c) regulating the production, storage and warehousing of hydrocarbon oils or any description thereof and the removal of any such oils to or from premises used for the production of any such oils;
- (d) prohibiting the refining of hydrocarbon oils elsewhere than in a refinery;
- (e) prohibiting the incorporation of gas in hydrocarbon oils elsewhere than in a refinery;
- (f) regulating the use and storage of hydrocarbon oils in a refinery;
- (g) regulating or prohibiting the removal to a refinery of hydrocarbon oils in respect of which any rebate has been allowed;
- (h) regulating the removal to a refinery without payment of customs duty of imported hydrocarbon oils;

- (i) making provision for securing payment of the customs duty on any imported hydrocarbon oils received into a refinery;
- (j) generally for securing and collecting the said excise duty,

and different Regulations may be made for different classes of hydrocarbon oils.

(2) If any person contravenes or fails to comply with any Regulation made under this Section, he shall be liable to a fine not exceeding three times the value of any goods in respect of which the offence was committed or one hundred pounds, whichever is the greater, and any such goods shall be liable to forfeiture.

Miscellaneous

134.—(1) No person shall mix any dutiable hydrocarbon oil with any other hydrocarbon oil except under and in accordance with a licence granted by the Fiscal Officer and after paying duty on such other hydrocarbon oil at the rate for the time being chargeable on dutiable hydrocarbon oil:

Mixing of oils.

Provided that this subsection shall not apply to any heavy oils other than fuel oils, gas oils and kerosene.

(2) If any person mixes any hydrocarbon oils contrary to the foregoing subsection he shall be liable to a penalty of not exceeding three times the value of the oils mixed or one hundred pounds, whichever is the greater, and the mixture shall be liable to forfeiture.

Petrol substitutes

135.—(1) The Administrator may, with a view to the protection of the revenue, make Regulations—

Petrol substitutes.

- (a) prohibiting the production of petrol substitutes, and dealing in petrol substitutes on which the excise duty on petrol substitutes has not been paid, except by persons holding a licence;
- (b) for fixing the date of expiration of any such licence;
- (c) regulating the production, dealing in, storage and warehousing of petrol substitutes and their removal to and from premises used therefor;
- (d) for relieving from the said duty petrol substitutes intended for exportation or shipment as stores;

- (e) generally for securing and collecting the said duty.
- (2) If any person—
- (a) uses as fuel for an internal combustion piston engine any liquid which is not a hydrocarbon oil and on which he knows or has reasonable cause to believe that the said excise duty has not been paid; or
 - (b) contravenes or fails to comply with any Regulation made under this Section,

he shall be guilty of an offence and be liable to a fine not exceeding three times the value of the goods in respect of which the offence was committed or not exceeding one hundred pounds, whichever is the greater, and the goods shall be liable to forfeiture.

(3) For the purposes of the Excise Ordinances, the expression “petrol substitutes” means any liquid intended to take the place of petrol as fuel for internal combustion piston engines, not being a hydrocarbon oil.

(4) In this section, the expression “liquid” does not include any substance which is gaseous at a temperature of sixty degrees Fahrenheit and under a pressure of one atmosphere.

PART VIII - MATCHES.

Licence to
manufacture
matches.

136.—(1) No person shall establish a factory for the manufacture of matches in the Areas unless he has obtained an authority in that behalf from the Administrator.

(2) Every authority may contain such conditions as the Administrator 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 a factory of wood grown in Cyprus.

(3) On the granting of an authority by the Administrator as provided in subsections (1) and (2) of this Section an

annual excise licence shall be issued and the fee to be paid for every such licence shall be one hundred pounds in every year.

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

(5) Any person who—

- (a) manufactures matches without a licence issued under this section;
- (b) contravenes any of the terms or conditions of a licence issued under this section,

shall be guilty of an offence and shall be liable to a fine not exceeding one hundred pounds or to imprisonment not exceeding six months or to both.

137.—(1) The Administrator may, with a view to the protection of the revenue, make Regulations—

Other provisions as to matches.

- (a) regulating the manufacture of matches and the removal of matches from the place of their manufacture;
- (b) for securing and collecting the duty of excise chargeable on matches;
- (c) for securing, in the case of imported matches, a notification on each container of the contents or minimum or maximum contents of that container.

(2) If any person contravenes or fails to comply with any Regulation made under this section, he shall be liable to a fine not exceeding fifty pounds and any article in respect of which the offence was committed shall be liable to forfeiture.

(3) For the purposes of any duty of customs or excise for the time being chargeable on matches, a match which has more than one point of ignition shall be reckoned as so many matches as there are points of ignition.

PART IX - LICENCES, PERMITS, ENTRIES, EXCISE TRADERS, ETC. - GENERAL.

Excise Licences - General Provisions

138.—(1) An excise licence shall be in such form and contain such particulars as the Fiscal Officer may direct and, subject to the provisions of any enactment relating to the licence or trade in question, may be granted by the proper officer on payment of the appropriate duty.

Excise Licences.

(2) An excise licence for the carrying on of a trade shall be granted in respect of one set of premises only, but a licence for the same trade may be granted to the same person in respect of each of two or more sets of premises.

(3) Where an excise trade is carried on at any set of premises by two or more persons in partnership, then, subject to the provisions of any enactment relating to the licence or trade in question, not more than one licence shall be required to be taken out by those persons in respect of those premises in any one licence year.

(4) Without prejudice to any other requirement as to the production of licences contained in this Ordinance, if any person who is the holder of an excise licence to carry on any trade or to manufacture or sell any goods fails to produce his licence for examination within a reasonable time after being so requested by an officer he shall be liable to a fine not exceeding twenty pounds.

139.—(1) The proper officer or local authority having power to grant an excise licence may, if he thinks fit, grant the licence upon receipt of a cheque for the amount of the fee payable thereon.

(2) Where a licence is granted to any person on receipt of a cheque and the cheque is subsequently dishonoured, the licence shall be void as from the time when it was granted, and the proper officer who granted it shall send to that person, by registered letter addressed to him at the address given by him when applying for the licence, a notice requiring him to deliver up the licence within the period of seven days from the date when the notice was posted, and if that person fails to comply with the requirement within that period he shall be liable to a fine not exceeding fifty pounds.

140. Where a person who has taken out an excise licence issuable annually in respect of any trade takes out a fresh licence in respect of that trade for the next following licence year, then, subject to the provisions of any enactment relating to the licence or trade in question, the fresh licence shall bear the date of the day immediately following that on which the previous licence expires:

Provided that when application for the fresh licence is made after the said day or such later day as the Fiscal Officer may in any case allow, the licence shall bear the date of the day when the application is made.

141.—(1) Subject to any provision of this Ordinance or of any other enactment relating to the licence or trade in question,

Payment for
excise licences
by cheque.

Renewal of
excise licences.

Transfer and
removal of
excise trades
and licences.

where the holder of an excise licence to carry on any trade dies, or where the holder of such a licence in respect of premises specified therein leaves those premises, the proper officer may transfer that licence in such manner as the Fiscal Officer may direct, without any additional payment, to some other person for the remainder of the period for which the licence was granted.

(2) Subject to any such provision as aforesaid, where any person who holds an excise licence in respect of any premises removes his trade to other premises on which it may be lawfully carried on, the proper officer may authorise in such manner as the Fiscal Officer may direct the carrying on, without any additional payment, of that trade on those other premises for the remainder of the period for which the licence was granted.

(3) Notwithstanding anything in the foregoing provisions of this section, where by any other enactment relating to the licence or trade in question the authorisation of any court or other authority or the production of any certificate is required for such a transfer or removal of an excise trade as is mentioned in this section, no transfer or removal of an excise licence to carry on that trade shall be granted unless it is shown to the satisfaction of the proper officer that the authorisation or certificate has been granted.

142.—(1) If any person holding an excise licence for the sale of any goods contravenes the terms of that licence, or sells otherwise than as he is authorised by the licence, or contravenes or fails to comply with any provision of this or any other Ordinance applicable to the licence, and no other fine is specified for that offence, he shall be liable to a fine not exceeding fifty pounds.

Offences in connection with certain excise licences.

(2) If, in the case of any goods for the sale of which an excise licence is required, any person solicits or takes any order for any such goods otherwise than under the authority of the appropriate licence for their sale granted in respect of the premises at which the order is solicited or taken, he shall be liable to the same fine as a person selling those goods without that licence:

Provided that this subsection shall not apply—

- (a) in relation to a sale of goods in warehouse for which an excise licence is by virtue of the last foregoing section not required; or
- (b) to a bona fide traveller taking orders for goods which his employer is duly licensed to sell.

143. Any officer may stop any person who is, or who there are reasonable grounds to believe is, removing any goods required by or under the customs or excise Ordinances to be accom-

Power to stop etc.

panied on removal by a permit, certificate or other prescribed document and may require the production of any permit, certificate or document authorising their removal and endorse thereon the time and place of his examination.

Offences in connection with permits and certificates.

144.—(1) Where by or under the customs or excise Ordinances a permit, certificate or other prescribed document is required for the removal of any goods, then if any person—

- (a) sends out, removes or receives into his possession, or causes to be sent out, removed or received into any person's possession, any such goods not accompanied by the proper permit, certificate or other prescribed document or otherwise than in accordance with the terms of any permit, certificate or other prescribed document accompanying them; or
- (b) where any permit, certificate or other prescribed document has been issued to but not used by him, does not cause it to be duly cancelled and delivered up; or
- (c) requests, obtains or uses, or causes or permits to be requested, obtained or used, a permit or certificate for any purpose otherwise than in accordance with the terms thereof; or
- (d) in any manner uses or causes or permits the use of any permit or certificate, or the form of any certificate whether filled up or not, so that the taking or checking of any account or the making of any examination by an officer is or may be frustrated or evaded; or
- (e) produces or causes or permits the production of any permit, certificate or other prescribed document to an officer as having been received with any goods other than those to which it relates,

he shall, in addition to any other punishment to which he may have become liable, be liable to a fine not exceeding three times the value of any goods in respect of which the offence was committed or one hundred pounds, whichever is the greater.

(2) Any goods required as aforesaid to be accompanied by a permit, certificate or other prescribed document which are found in the course of being, or to have been, sent out, removed or received without a proper permit, certificate or other prescribed document or accompanied by an altered or untrue permit, certificate or other prescribed document shall be liable to forfeiture, and any person in whose possession any such goods are found

shall be guilty of an offence and be liable to a fine not exceeding three times the value of the goods or one hundred pounds whichever is the greater.

145.—(1) If in any proceedings under the last foregoing section, any question arises as to the accuracy of the description of any spirits in a permit, certificate or other prescribed document—

Special provisions as to permits and certificates relating to spirits.

- (a) the burden of proof that the spirits correspond to the description shall lie on the person claiming that the spirits so correspond, who shall furnish that proof by the evidence of two persons competent to decide by examination of the spirits;
- (b) the description of spirits shall not be deemed to be inaccurate by reason only of the fact that they are of a strength differing from that specified in the permit, certificate or other prescribed document where the actual strength is not more than one degree of proof above or two degrees of proof below that so specified.

(2) If a distiller, rectifier or compounder or a dealer in or retailer of spirits is convicted of an offence in relation to spirits under the last foregoing section, the Fiscal Officer may revoke his licence and refuse to regrant him a licence during the remainder of the period for which the revoked licence would have been in force.

General provisions as to entry of premises, etc

146.—(1) Where by or under the excise Ordinances any person is required to make entry of any premises or article—

Making of entries.

- (a) the entry shall be made in such form and manner and contain such particulars; and
- (b) the premises or article shall be, and be kept, marked in such manner,

as the Fiscal Officer may direct.

(2) No entry shall be valid unless the person by whom it was made—

- (a) had at the time of its making attained the age of eighteen years; and
- (b) was at that time and is for the time being a true and real owner of the trade in respect of which the entry was made.

(3) Where any person required to make entry is a body corporate—

- (a) the entry shall be signed by a director, general manager, secretary or other similar officer of the body and, except where authority for that person to sign has been given under the seal of the body, shall be made under that seal; and
- (b) both the body corporate and the person by whom the entry is signed shall be liable for all duties charged in respect of the trade to which the entry relates.

(4) If any person making entry of any premises or article contravenes or fails to comply with any direction of the Fiscal Officer given under this section with respect thereto, he shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds.

New or further entries of same premises.

147.—(1) The Fiscal Officer may at any time, by notice in writing to the person by whom any existing entry was signed addressed to him at any premises entered by him, require a new entry to be made of any premises or article to which the existing entry relates, and the existing entry shall, without prejudice to any liability incurred, become void at the expiration of fourteen days from the delivery of the notice.

(2) Save as permitted by the Fiscal Officer and subject to such conditions as he may impose, no premises or article of which entry has been made by any person shall, while that entry remains in force, be entered by any other person for any other purpose under this Ordinance and any entry made in contravention of this subsection shall be void.

(3) Where the person by whom entry has been made of any premises absconds or quits possession of the premises and discontinues the trade in respect of which the entry was made, and the Fiscal Officer permits a further entry to be made of the premises by some other person, the former entry shall be deemed to have been withdrawn and shall be void.

Proof as to entries.

148. For the purpose of any proceedings before any Court, if any question arises as to whether or not entry under the excise Ordinances has been made by any person, or of any premises or article, or for any purpose, then—

- (a) if a document purporting to be an original entry made by the person, or of the premises or article, or for the purpose, in question is produced to

the Court by an officer, that document shall, until the contrary is proved, be sufficient evidence that the entry was so made; and

- (b) if the officer in whose custody any such entry, if made, gives evidence that the original entries produced by him to the Court constitute all those in his custody and that no such entry as is in question is among them, it shall be deemed, until the contrary is proved, that no such entry has been made.

149.—(1) If any person uses for any purpose of his trade any premises or article required by or under the excise Ordinances to be entered for that purpose without entry having been duly made thereof, he shall be guilty of an offence and be liable to a fine not exceeding two hundred pounds, and any such article and any goods found on any such premises or in any such article shall be liable to forfeiture.

Offences in connection with entries.

(2) If any person who has made entry of any premises or article fraudulently uses those premises or that article for any purpose other than that for which entry was made thereof he shall be liable to a fine not exceeding one hundred pounds.

General provisions as to excise traders

150.—(1) An officer may at any time (but by night, except in the case of such traders as are mentioned in the following subsection, only in the company of a police officer) enter upon any premises of which entry is made, or is required by or under the excise Ordinances to be made, or any other premises owned or used, by an excise trader for the purposes of his trade and may inspect the premises and search for, examine and take account of any machinery, vessels, utensils, goods or materials belonging to or in any way connected with that trade.

Power of entry upon premises of excise trader.

(2) Where any such premises as aforesaid are those of a distiller, rectifier, compounder or brewer and an officer, after having demanded admission into the premises and declared his name and business at the entrance thereof, is not immediately admitted, that officer and any person acting in his aid may (but by night only if accompanied by a police officer) break open any door or window of the premises or break through any wall thereof for the purpose of obtaining admission.

151.—(1) If an officer has reasonable grounds to suspect that any secret pipe or other means of conveyance, cock, vessel or utensil is kept or used by an excise trader to whom this section applies, that officer may at any time, but by night only in the company of a police officer, break open any part of the premises

Power to search for concealed pipes, etc.

of that trader and forcibly enter thereon and so far as is reasonably necessary break up the ground in or adjoining those premises or any wall thereof to search for that pipe or other means of conveyance, cock, vessel or utensil.

(2) If the officer finds any such pipe or other form of conveyance leading to or from the trader's premises, he may enter any other premises from or into which it leads, and so far as is reasonably necessary break up any part of those other premises to trace its course, and may cut it away and turn any cock thereon, and examine whether it conveys or conceals any goods chargeable with a duty of excise, or any materials used in the manufacture of such goods, in such manner as to prevent a true account thereof from being taken.

(3) Every such pipe or other means of conveyance, cock, vessel or utensil as aforesaid, and all goods chargeable with a duty of excise or materials for the manufacture of such goods found therein, shall be liable to forfeiture, and the trader shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds.

(4) If any damage is done in any such search as aforesaid and the search is unsuccessful, the Fiscal Officer shall make good the damage.

(5) The excise traders to whom this section applies are distillers, rectifiers, compounders and brewers.

Power to prohibit use of certain substances in exciseable goods.

152.—(1) If it appears to the satisfaction of the Administrator that any substance or liquor is used, or is capable of being used, in the manufacture or preparation for sale of any goods chargeable with a duty of excise, and that that substance or liquor is of a noxious or detrimental nature or, being a chemical or artificial extract or product, may affect prejudicially the interests of the revenue, the Administrator may by Regulations prohibit the use of that substance or liquor in the manufacture or preparation for sale of any goods specified in the Regulations.

(2) If while any such Regulations are in force any person knowingly uses a substance or liquor thereby prohibited in the manufacture or preparation for sale of any goods specified in the Regulations he shall be guilty of an offence and be liable to a fine not exceeding fifty pounds.

(3) Any substance or liquor the use of which is for the time being prohibited by any such Regulations found in the possession of any person licensed for the manufacture or sale of any goods specified in the Regulations, and any goods in the manufacture or preparation of which any substance or liquid has been used contrary to any such prohibition, shall be liable to forfeiture.

153.—(1) Every excise trader shall pay any duty of excise payable in respect of his trade at or within such time, at such place and to such person as the Fiscal Officer may direct, whether or not payment of that duty has been secured by bond or otherwise.

Payment of
duty by excise
traders.

(2) If any duty payable is not paid as aforesaid, it shall be paid on demand made by the Fiscal Officer either to the trader personally or by delivering the demand in writing at his place of abode or business, and if it is not so paid on demand the trader shall in addition be liable to a fine of double the amount due.

154.—(1) Where any sum is owing by an excise trader in respect of any excise duty or of any penalty incurred by him under the excise Ordinances, all goods liable to a duty of excise, whether or not that duty has been paid, and all materials for manufacturing or producing any such goods and all apparatus, equipment, machinery, tools, vessels and utensils for, or for preparing any such materials for, such manufacture or production, or by which the trade in respect of which the duty is imposed is carried on, or which are in the possession or custody of that trader or of any agent of his or of any other person on his behalf or which, whether or not still in such custody or possession, were in such custody or possession—

Execution and
distress against
excise traders.

(a) at the time when the duty was charged or became chargeable or at any time while it was owing; or

(b) at the time of the commission of the offence for which the fine was incurred,

shall be liable to be taken in execution in default of the payment of that sum.

(2) Any such sum, as is referred to in subsection (1), may be recovered under the provisions of the Tax Collection Ordinance 1964, or the Criminal Procedure Ordinance, as the case may be.

Ordinance
8 of 1964
Cap. 155.
(Laws of Cyprus).
Ordinances
4 of 1960,
19 of 1963,
1 of 1966.

155. Any person who acts ostensibly as the owner or who is a principal manager of the business of an excise trader in respect of which entry of any premises or article has been made or who occupies or uses any entered premises or article shall, notwithstanding that he is under the age of eighteen years, be liable in like manner as the real and true owner of the business for all duties charged and all penalties incurred in respect of that business.

Liability of
ostensible
owner.

PART X - DUTIES AND DRAWBACKS - GENERAL PROVISIONS.

General provisions relating to imported goods

156.—(1) Where it is impracticable immediately to ascertain whether any or what duty of customs is payable in respect of any

Delivery of
imported goods
on giving of
security for
duty.

imported goods which are entered for home use, whether on importation or from a warehouse, the Fiscal Officer may, if he thinks fit and notwithstanding any other provision of this Ordinance, allow those goods to be delivered upon the importer giving security by deposit of money or otherwise to his satisfaction for payment of any amount unpaid which may be payable by way of duty.

(2) The Fiscal Officer may for the purposes of the foregoing subsection treat goods as entered for home use notwithstanding that the entry does not contain all the particulars required for perfect entry if it contains as many of those particulars as are then known to the importer, and in that event the importer shall supply the remaining particulars as soon as may be to the Fiscal Officer.

(3) Where goods are allowed to be delivered under this section, the Fiscal Officer shall, when he has determined the amount of duty which in his opinion is payable, give to the importer a notice specifying that amount, and the amount so specified or, where any amount has been deposited under subsection (1) of this Section, any difference between those amounts shall forthwith be paid or repaid as the case may require:

Provided that if the importer disputes the correctness of the amount so specified he may at any time within three months of the date of the said notice make such a requirement for reference to arbitration or such an application to the Court as is provided for by section 161 of this Ordinance and that section shall have effect accordingly, so, however, that no such requirement or application shall be made until any sum falling to be paid by the importer under this subsection has been paid, and where any sum so falls to be paid no interest shall be paid under subsection (2) of that section in respect of any period before that sum is paid.

157.—(1) Subject to such conditions as the Fiscal Officer sees fit to impose, where it is shown to the satisfaction of the Fiscal Officer—

- (a) that goods were imported in pursuance of a contract of sale and that the description, quality, state or condition of the goods was not in accordance with the contract or that the goods were damaged in transit; and
- (b) that the importer with the consent of the seller either—
 - (i) returned the goods unused to the seller and for that purpose complied with the provisions of section 41 as to entry in like manner

as if they had been goods to which that section applied; or

(ii) destroyed the goods unused,

the importer shall be entitled to obtain from the Fiscal Officer repayment of any duty of customs paid on the importation of the goods.

(2) Nothing in this section shall apply to goods imported on approval, or on sale or return, or on other similar terms.

158.—(1) If by virtue of any provision of this or any other Ordinance or under any practice whereby—

Forfeiture for breach of certain conditions.

- (a) goods chargeable with a duty of customs are allowed to be delivered without payment of that duty on condition that they will not be sold or will be re-exported or upon any other like condition; or
- (b) the amount of customs duty payable on any goods depends on their being imported on any such condition,

any goods are allowed to be delivered without payment of duty or on payment of duty calculated in accordance with that provision or practice, and the condition is not observed, the goods shall, unless the non-observance was sanctioned by the Fiscal Officer, be liable to forfeiture.

(2) The provisions of this section shall apply whether or not any undertaking or security has been given for the observance of the condition or for the payment of the duty payable apart therefrom, and the forfeiture of any goods under this section shall not effect any liability of any person who has given any such undertaking or security.

159.—(1) For the purposes of any enactment for the time being in force whereunder a duty of customs is chargeable on goods by reference to their value, the value of any imported goods shall be taken to be that laid down by the First Schedule and duty shall be paid on that value:

Valuation of goods for purpose of ad valorem duties.

First Schedule.

Provided that, in the case of goods imported under a contract of sale and entered for home use, duty shall be deemed to have been paid on that value if, before the goods are delivered for home use, duty is tendered and accepted on a declared value based on the contract price.

(2) For the purpose of the proviso to the foregoing subsection—

- (a) the declared value of any goods is their value as declared by or on behalf of the importer in making entry of the goods for home use;
- (b) that value shall be deemed to be based on the contract price if, but only if, it represents that price properly adjusted to take account of circumstances differentiating the contract from such a contract of sale as is contemplated by the Schedule;
- (c) the rate of exchange to be used for determining the equivalent in Cyprus currency of any foreign currency shall be the current selling rate in Cyprus as last notified before the time when the goods are entered for home use.

(3) The Administrator may make Regulations for the purpose of giving effect to the foregoing provisions of this section, and in particular for requiring any importer or other person concerned with the importation of goods to furnish to the Fiscal Officer, in such form as he may require, such information as is in his opinion necessary for a proper valuation thereof, and to produce any books of account or other documents of whatever nature relating to the purchase, importation or sale of the goods by that person.

(4) If any person contravenes or fails to comply with any Regulation made under this section, he shall be guilty of an offence and be liable to a fine not exceeding five hundred pounds.

160.—(1) Save where other provision is made by any other enactment relating to customs, if any imported goods contain as a part or ingredient thereof any article chargeable with a duty of customs, duty shall be chargeable on the goods in respect of each such article according to the quantity thereof appearing to the Fiscal Officer to be used in the manufacture or preparation of the goods:

Provided that where, in the opinion of the Chief Officer, it is necessary for the protection of the revenue, the goods shall be chargeable with the amount of duty with which they would be chargeable if they consisted wholly of the chargeable article or, if the goods contain more than one such article, of that one of the chargeable articles which will yield the highest amount of duty.

(2) Any rebate which can be allowed by law on any article when separately charged shall be allowed in charging goods under subsection (1) of this section in respect of any quantity of that article used in the manufacture or preparation of the goods.

161.—(1) If, before the delivery of any imported goods from customs charge, any dispute arises as to whether any or what duty of customs is payable on those goods, the importer shall pay the amount demanded by the proper officer but may, not later than three months after the date of the payment—

Determination
of disputes as
to customs
duties.

- (a) if the dispute is in relation to the value of the goods require the question to be referred to the arbitration of a referee appointed by the Senior Judge, not being a Government official, whose decision shall be final and conclusive; or
- (b) in any other case, apply to a competent Court for a declaration as to the amount of duty if any, properly payable on the goods.

(2) If on any such reference or application the referee or Court determines that a lesser or no amount was properly payable in respect of duty on the goods, the amount overpaid shall be repaid by the Fiscal Officer, together with interest thereon from the date of the overpayment at such rate as the referee or Court may determine; and any sum so repaid shall be accepted by the importer in satisfaction of all claims in respect of the importation of the goods in question and the duty payable thereon and of all damages and expenses incidental to the dispute other than the costs of the proceedings.

(3) The procedure on any reference to a referee under this Section shall be such as may be determined by the referee.

General provisions relating to charge of duty and delivery of goods

162.—(1) Where any goods—

- (a) which have been imported but not yet cleared for any purpose for which they may be entered on importation; or
- (b) which are warehoused,

Power to remit
or repay duty
on denatured
goods.

have by reason of their state or condition ceased to be worth the full duty chargeable thereon and have been denatured in such manner as the Fiscal Officer may direct and in accordance with such conditions as he sees fit to impose, the Fiscal Officer may remit or repay the whole or part of any duty chargeable or paid thereon, or waive repayment of the whole or part of any drawback paid on their warehousing, upon the delivery of the goods for use for such purposes as the Fiscal Officer may allow:

Provided that this subsection shall not apply in relation to spirits.

(2) Where, whether under the foregoing subsection or otherwise, any goods chargeable with duty have gone into home

use after having been denatured by mixture with some other substance, any person who separates the goods from that other substance shall be guilty of an offence and be liable to a fine not exceeding three times the value of the goods or one hundred pounds, whichever is the greater, or to imprisonment for a term not exceeding two years, or to both, and the goods shall be liable to forfeiture.

Remission of
duty on goods
lost or
destroyed, etc.

163.—(1) Where it is shown to the satisfaction of the Fiscal Officer that any goods chargeable with any duty have been lost or destroyed by unavoidable accident—

- (a) after importation but before clearance for any purpose for which they might be entered on importation; or
- (b) in the case of goods chargeable with a duty of excise on their manufacture or production or on their removal from the place of their manufacture or production, at any time before their removal from that place; or
- (c) while in a warehouse or Administration's warehouse; or
- (d) at any time while that duty is otherwise lawfully unpaid, except when payment of that duty has become due but has been allowed by the Fiscal Officer to be deferred; or
- (e) at any time after drawback of that duty has been paid,

the Fiscal Officer shall remit or repay any duty chargeable or paid thereon or waive repayment of any drawback paid on their warehousing.

(2) The Fiscal Officer may, at the request of the owner of the goods in question and subject to compliance with such conditions as the Fiscal Officer sees fit to impose, permit the destruction of, and waive payment of duty or repayment of drawback on—

- (a) any part of any warehoused goods which becomes damaged or surplus by reason of the carrying out of any permitted operation on those goods in warehouse, and any refuse resulting from any such operation; and
- (b) any imported goods not yet cleared for any purpose for which they might be entered on importation or any warehoused goods, being in

either case goods which have by reason of their state or condition ceased to be worth the full duty chargeable thereon.

(3) Where it is proved to the satisfaction of the Fiscal Officer in the case of any brewer that any beer, manufactured by that trader, has been destroyed or become spoilt or otherwise unfit for use by unavoidable accident while on his entered premises and, in the case of any beer which has become spoilt or unfit for use, has been destroyed with the permission and in the presence of the proper officer, the Fiscal Officer shall remit or repay and duty charged or paid in respect thereof.

164. If any goods which have been lawfully permitted to be removed for any purpose without payment of duty are unlawfully taken from any ship, aircraft or place before that purpose is accomplished, the Fiscal Officer may if he sees fit enforce any bond given in respect thereof notwithstanding that any time prescribed in the bond for accomplishing that purpose has not expired.

Enforcement of bond in respect of goods removed without payment of duty.

Drawback, etc. - general

165.—(1) Without prejudice to any other provision of this or any other Ordinance, where drawback is allowable on the shipment of any goods as stores, the like drawback shall, subject to such conditions and restrictions as the Fiscal Officer sees fit to impose, be allowed on the warehousing of those goods for use as stores.

Extension of drawback.

(2) Without prejudice to any other provision of this or any other Ordinance, where drawback would be payable on the exportation of any goods, or on the warehousing of any goods for exportation, then, subject to such conditions and restrictions as the Fiscal Officer sees fit, the like drawback shall be payable on the shipment of any such goods as stores, or, as the case may be on their warehousing for use as stores.

166.—(1) Any claim for drawback shall be made in such form and manner and contain such particulars as the Fiscal Officer may direct.

General provision as to claims for drawback.

(2) Where drawback has been claimed in the case of any goods—

- (a) no drawback shall be payable unless it is shown to the satisfaction of the Fiscal Officer that duty in respect of the goods or of the article contained therein or used in the manufacture or preparation thereof in respect of which the claim is made has been duly paid and has not been drawn back; and

- (b) no drawback shall be paid until the person entitled thereto or his agent has made a declaration in such form and manner and containing such particulars as the Fiscal Officer may direct that the conditions on which the drawback is payable have been fulfilled; and
- (c) the Fiscal Officer may require any person who has been concerned at any stage with the goods or article to furnish such information as may be reasonably necessary to enable the Fiscal Officer to determine whether duty has been duly paid and not drawn back and for enabling a calculation to be made of the amount of drawback payable, and to produce any book of account or other document of whatever nature relating to the goods or article.

(3) If any person fails to comply with any requirement made under paragraph (c) of the last foregoing subsection, he shall be guilty of an offence and be liable to a fine not exceeding fifty pounds.

Drawback on goods damaged or destroyed after shipment.

167.—(1) Where it is proved to the satisfaction of the Fiscal Officer that any goods after being duly shipped for exportation have been destroyed by accident on board the exporting ship or aircraft, any amount payable in respect of the goods by way of drawback or repayment of duty shall be payable in the same manner as if the goods had been exported to their destination.

(2) Where it is proved to the satisfaction of the Fiscal Officer that any goods, after being duly shipped for exportation, have been materially damaged by accident on board the exporting ship or aircraft, and the goods are with the consent of and in accordance with any conditions imposed by the Fiscal Officer relanded or unloaded again in or brought back into the Areas and either abandoned to the Fiscal Officer or destroyed, any amount payable in respect of the goods by way of drawback, or repayment of duty shall be paid as if they had been duly exported and not so relanded, unloaded or brought back; and notwithstanding any provision of this or any other Ordinance relating to the reimportation of exported goods, the person to whom any such amount is payable or has been paid shall not be required to pay any duty in respect of any goods relanded, unloaded or brought back under this subsection.

Offences in connection with claims for drawback, etc.

168.—(1) If any person obtains or attempts to obtain, or does anything whereby there might be obtained by any person, any amount by way of drawback, remission or repayment of, or any rebate from, any duty in respect of any goods which is not law-

fully payable in respect thereof or which is greater than the amount so payable or allowable, then—

- (a) if the offence was committed with intent to defraud the Administration he shall be liable to a fine not exceeding three times the value of the goods or two hundred pounds, whichever is the greater;
- (b) in any other case, he shall be liable to a fine not exceeding three times the amount improperly obtained or allowed or which might have been improperly obtained or allowed or one hundred pounds, whichever is the greater.

(2) Any goods in respect of which an offence under the foregoing subsection is committed shall be liable to forfeiture:

Provided that, in the case of a claim for drawback, the Fiscal Officer may, if he sees fit, instead of seizing the goods either refuse to allow any drawback thereon or allow only such drawback as he considers proper.

(3) Without prejudice to the foregoing provisions of this section, if, in the case of any goods upon which a claim for drawback, remission or repayment of duty has been made, it is found that—

- (a) those goods do not correspond with any entry made thereof in connection with that claim; or
- (b) the goods, if sold for home use, would realise less than the amount claimed,

the goods shall be liable to forfeiture and any person by whom any such entry or claim was made shall be liable to a fine not exceeding three times the amount claimed or one hundred pounds, whichever is the greater:

Provided that paragraph (b) of this subsection shall not apply to any claim under any of the following provisions of this Ordinance that is to say—

- (i) section 157;
- (ii) subsection (3) of section 163; and
- (iii) subsection (2) of section 167.

Duties, drawbacks, etc. - general

169.—(1) Without prejudice to any other provision of this Ordinance, any amount due by way of customs or excise duty may be recovered as a debt due to the Administration.

Recovery of duties and calculation of duties, drawbacks, etc.

(2) Any duty, drawback, or rebate the rate of which is expressed by reference to a specified quantity or weight of any goods shall be chargeable or allowable on any fraction of that quantity or weight of the goods, and the amount payable or allowable on any such fraction shall be calculated proportionately:

Provided that the Fiscal Officer may determine the fractions to be taken into account in the case of any weight or quantity.

(3) For the purpose of calculating any amount due from or to any person under the customs or excise Ordinances by way of duty, drawback, repayment or rebate, any sum less than ten mils in that amount shall be disregarded.

PART XI - FORFEITURE AND LEGAL PROCEEDINGS

Forfeiture

170.—(1) Any thing liable to forfeiture under the Customs or Excise Ordinances may be seized or detained by any officer or police officer.

(2) Where any thing is seized or detained as liable to forfeiture under the said Ordinances by a person other than an officer, that person shall, subject to the provisions of the next following subsection, either—

- (a) deliver that thing to the nearest convenient office of customs and excise; or
- (b) if such delivery is not practicable, give to the Fiscal Officer at the nearest convenient office of customs and excise notice in writing of the seizure or detention with full particulars of the thing seized or detained.

(3) Where the person seizing or detaining any thing as liable to forfeiture under the said Ordinances is a police officer and that thing is or may be required for use in connection with any proceedings to be brought otherwise than under those Ordinances, it may be retained in the custody of the police until either those proceedings are completed or it is decided that no such proceedings shall be brought:

Provided that—

- (a) notice in writing of the seizure or detention and of the intention to retain the thing in question in the custody of the police, together with full particulars as to that thing, shall be given to the Fiscal Officer at the nearest convenient office of customs and excise;

- (b) any officer shall be permitted to examine that thing and take account thereof at any time while it remains in the custody of the police;
- (c) nothing in Section 170 of the Criminal Procedure Ordinance shall apply in relation to that thing.

Cap. 155
(Laws of
Cyprus),
Ordinances
4 of 1960
19 of 1963
1 of 1966.

(4) If any person, not being an officer, by whom any thing is seized or detained or who has custody thereof after its seizure or detention, fails to comply with any requirement of this Section or with any direction of the Fiscal Officer given thereunder, he shall be guilty of an offence and be liable to a fine not exceeding twenty pounds.

(5) Subsections (2) to (4) of this Section shall apply in relation to any dutiable goods seized or detained by any person other than an officer notwithstanding that they were not so seized as liable to forfeiture under the Customs or Excise Ordinances.

171. Where, by any provision of, or of any instrument made under this Ordinance, any spirits become liable to forfeiture by reason of some offence committed by an excise trader, then—

Forfeiture
of spirits.

- (a) where that provision specifies the quantity of those spirits but does not specify the spirits so liable, the Fiscal Officer may seize the equivalent of that quantity computed at proof from any spirits in the stock of that trader; and
- (b) where that provision specifies the spirits so liable the Fiscal Officer, may, if he thinks fit, seize instead of the spirits so specified an equivalent quantity, computed at proof, of any other spirits in the stock of that trader.

172.—(1) Without prejudice to any other provision of this Ordinance, where any thing has become liable to forfeiture under the Customs or Excise Ordinances—

Forfeiture
of ships,
etc. used in
connection
with goods
liable to
forfeiture.

- (a) any ship, aircraft, vehicle, animal, container (including any article of passengers' baggage) or other thing whatsoever which has been used for the carriage, handling, deposit or concealment of the thing so liable to forfeiture, either at a time when it was so liable or for the purposes of the commission of the offence for which it later became so liable; and
- (b) any other thing mixed, packed or found with the thing so liable,

shall also be liable to forfeiture.

(2) Where any ship, aircraft, vehicle or animal has become liable to forfeiture under the said Ordinances, whether by virtue of the foregoing subsection or otherwise, all tackle, apparel or furniture thereof shall also be liable to forfeiture.

(3) Where any ship not exceeding one hundred tons register or any aircraft becomes liable to forfeiture under this Section by reason of having been used in the importation, exportation or carriage of goods contrary to or for the purpose of contravening any prohibition or restriction for the time being in force with respect to those goods, or without payment having been made of, or security given for, any duty payable thereon, the owner and the master or commander shall each be guilty of an offence and be liable to a fine not exceeding the value of the ship or aircraft or five hundred pounds, whichever is the less.

173.—(1) Notwithstanding any other provision of this Ordinance a ship of two hundred and fifty or more tons register shall not be liable to forfeiture under or by virtue of any provision of this Ordinance, except under Section 66 thereof unless the offence in respect of or in connection with which the forfeiture is claimed—

- (a) was substantially the object of the voyage during which the offence was committed; or
- (b) was committed while the ship was under chase by a vessel in the service of Her Majesty after failing to bring to when properly summoned to do so by that vessel.

(2) For the purposes of this Section, a ship shall be deemed to have been properly summoned to bring to—

- (a) if the vessel making the summons did so by means of an international signal code or other recognised means and while flying her proper ensign; and
- (b) if at the time when the summons was made the ship was within three nautical miles of the coast of the Areas.

(3) The exemption from forfeiture of any ship under this Section shall not affect any liability to forfeiture of goods carried therein.

174.—(1) Where any ship of two hundred and fifty or more tons register would, but for the last foregoing section, be liable to forfeiture for or in connection with any offence under the Customs or Excise Ordinance and, in the opinion of the Fiscal

Special provision as to forfeiture of larger ships.

Penalty in lieu of forfeiture of larger ship where responsible officer implicated in offence.

Officer a responsible officer of the ship is implicated either by his own act or by neglect in that offence, the Fiscal Officer may fine that ship such sum not exceeding fifty pounds as he sees fit.

(2) Where any ship is liable to a fine under the foregoing subsection but the Fiscal Officer considers that fine an inadequate fine for the offence, he may take proceedings in accordance with the Second Schedule, in like manner as he might but for the last foregoing Section have taken proceedings for the condemnation of the ship if notice of claim had been given in respect thereof, for the condemnation of the ship in such sum not exceeding five hundred pounds as the Court may see fit.

Second
Schedule.

(3) Where any fine is to be imposed or any proceedings are to be taken under this Section, the Fiscal Officer may require such sum as he sees fit, not exceeding fifty or, as the case may be, five hundred pounds, to be deposited with him to await his final decision, or, as the case may be, the decision of the Court, and may detain the ship until that sum has been so deposited.

(4) No claim shall lie against the Fiscal Officer for damages in respect of the payment of any deposit or the detention of any ship under this Section.

(5) For the purposes of this Section—

- (a) the expression “responsible officer” means the master, a mate or an engineer of any ship and, in the case of a ship carrying a passenger certificate, the purser, or chief steward;
- (b) without prejudice to any other grounds upon which a responsible officer may be held to be implicated by neglect, he may be so held if goods not owned to by any member of the crew are discovered in a place under that officer’s supervision in which they could not reasonably have been put if he had exercised proper care at the time of the loading of the ship or subsequently.

175.—(1) Where, in any proceedings for the condemnation of anything seized as liable to forfeiture under the Customs and Excise Ordinances, judgment is given for the claimant, the Court may, if it sees fit, certify that there were reasonable grounds for the seizure.

Protection of
officers, etc.,
in relation to
seizure and
detention of
goods, etc.

(2) Where any proceedings, whether civil or criminal, are brought against the Fiscal Officer, the Legal Adviser, or any person authorised by or under this Ordinance to seize or detain any thing liable to forfeiture under the said Ordinances on account of the seizure or detention of any thing, and judgment is given for the plaintiff or prosecutor, then if either—

- (a) a certificate relating to the seizure has been granted under the foregoing subsection; or
- (b) the Court is satisfied that there were reasonable grounds for seizing or detaining that thing under the said Ordinances,

the plaintiff or prosecutor shall not be entitled to recover any damages or costs and the defendant shall not be liable to any punishment:

Provided that nothing in this subsection shall affect any right of any person to the return of the thing seized or detained or to compensation in respect of any damage to the thing or in respect of the destruction thereof.

(3) Any certificate under subsection (1) of this Section may be proved by the production of either the original certificate or a certified copy thereof purporting to be signed by an officer of the court by which it was granted.

Customs
prosecutions.

176.—(1) Prosecutions for offences against this Ordinance and proceedings for the recovery of customs duties or penalties, or for the condemnation or forfeiture of vessels or other means of conveyance or goods are herein referred to as “customs prosecutions” and are made subject to any direction of the Legal Adviser.

(2) Customs prosecutions may be instituted in the name of the Fiscal Officer in any Court. In the case of an appeal where the decision appealed against relates to any customs duty or fine leviable against any vessel or means of conveyance or goods, the appellant shall, pending the appeal, deposit in Court the amount payable under the decision appealed against unless the Court of appeal otherwise directs.

(3) Customs prosecutions may be instituted at any time within three years next after the date when the offence was or appears to have been committed.

(4) No witness on behalf of the Fiscal Officer in any customs prosecution shall be compelled to disclose the fact that he received any information or the nature thereof or the name of the person who gave such information.

Proof of
certain
matters.

177.—(1) An averment in any process in proceedings under the Customs or Excise Ordinances—

- (a) that those proceedings were instituted by the order of the Fiscal Officer; or
- (b) that any person is or was the Fiscal Officer, officer, or public officer, or

- (c) that any person is or was appointed or authorised by the Fiscal Officer to discharge, or was engaged by the order or with the concurrence of the Fiscal Officer in the discharge of, any duty; or
- (d) that the Fiscal Officer has or has not been satisfied as to any matter as to which he is required by any provision of the said Ordinances to be satisfied; or
- (e) that any ship is a Cyprus ship; or
- (f) that any goods thrown overboard, staved or destroyed were so dealt with in order to prevent or avoid the seizure of those goods,

shall, until the contrary is proved, be sufficient evidence of the matter in question.

(2) Where in any proceedings relating to customs or excise any question arises as to the place from which any goods have been brought or as to whether or not—

- (a) any duty has been paid or secured in respect of any goods; or
- (b) any goods or other things whatsoever are of the description or nature alleged in the information, writ or other process; or
- (c) any goods have been lawfully imported or lawfully unloaded from any ship or aircraft; or
- (d) any goods have been lawfully loaded into any ship or aircraft or lawfully exported or were lawfully waterborne; or
- (e) any goods were lawfully brought to any place for the purpose of being loaded into any ship or aircraft or exported; or
- (f) any goods are or were subject to any prohibition of or restriction on their importation or exportation,

then, where those proceedings are brought by or against the Fiscal Officer or an officer, or against any other person in respect of anything purporting to have been done in pursuance of any power or duty conferred or imposed on him by or under the Customs or Excise Ordinances, the burden of proof shall lie with the other party to the proceedings.

Power to compound offences.

178.—(1) Save in respect of any of the offences under sections 9 and 10 of this Ordinance the Fiscal Officer and any officer authorised in that behalf by the Administrator, may compound any offence or act committed or reasonably suspected of having been committed by any person against or in contravention of the provisions of any Customs and Excise Ordinances, on such terms and conditions as he, in his discretion, thinks proper, with full power to accept from such person a payment in money not exceeding the maximum penalty incurred or alleged to have been incurred under any Customs Ordinances for such offence or act.

(2) On payment of such sum to the Fiscal Officer or authorised officer, no further proceedings in regard to that particular offence or act shall be taken against the person who has so compounded and, if he is in custody, he shall be discharged.

PART XII - MISCELLANEOUS AND GENERAL

General powers, etc.

Bonds and security.

179.—(1) Without prejudice to any express requirements as to security contained in the Customs or Excise Ordinances, the Fiscal Officer may, if he sees fit, require any person to give security by bond or otherwise for the observance of any condition in connection with customs or excise.

(2) Any bond taken for the purposes of any assigned matter—

- (a) shall be taken on behalf of Her Majesty; and
- (b) shall be valid notwithstanding that it is entered into by a person under eighteen years of age; and
- (c) may be cancelled at any time by or by order of the Fiscal Officer.

Power to require provision of facilities, etc.

180.—(1) An excise trader and any person required by the Fiscal Officer under this Ordinance to give security in respect of any premises or place to be used for the examination of goods by an officer shall—

- (a) provide and maintain such appliances and afford such other facilities reasonably necessary to enable an officer to take any account or make any examination or search or to perform any other of his duties on the premises of that trader or at the bonded premises or places as the Fiscal Officer may direct;
- (b) keep any appliances so provided in a convenient place approved by the proper officer for that purpose; and

- (c) allow the proper officer at any time to use anything so provided and give him any assistance necessary for the performance of his duties,

and any person who contravenes or fails to comply with any provision of this subsection shall be liable to a fine not exceeding one hundred pounds.

(2) An excise trader and any such person as aforesaid shall provide and maintain any fitting required for the purpose of affixing any lock which the proper officer may require to affix to the premises of that trader or person or any part thereof or to any vessel, utensil or other apparatus whatsoever kept thereon, and in default—

- (a) the fitting may be provided or any work necessary for its maintenance may be carried out by the proper officer, and any expenses so incurred shall be paid on demand by the trader or person aforesaid; and
- (b) if the trader or person aforesaid fails to pay those expenses on demand, he shall in addition be liable to a fine not exceeding one hundred pounds.
- (3) If any excise trader or person aforesaid or any servant of his—
- (a) wilfully destroys or damages any such fitting as aforesaid or any lock or key provided for use therewith, or any label or seal placed on any such lock; or
- (b) improperly obtains access to any place or article secured by any such lock; or
- (c) has any such fitting or any article intended to be secured by means thereof so constructed that that intention is defeated,

he shall be guilty of an offence and be liable to a fine not exceeding two hundred pounds.

181.—(1) Without prejudice to any other power conferred by this Ordinance, an officer may examine and take account of any goods—

- (a) which are imported; or
- (b) which are in a warehouse or Administration's warehouse; or

Power to
examine and
take account
of goods.

- (c) which have been loaded into any ship or aircraft at any place in the Areas; or
- (d) which are entered for exportation or for use as stores; or
- (e) which are brought to any place in the Areas for exportation or for shipment for exportation or as stores; or
- (f) in the case of which any claim for drawback, rebate, remission or repayment of duty is made,

and may for that purpose require any container to be opened or unpacked.

(2) Any examination of goods by an officer under this Ordinance shall be made at such place as the Fiscal Officer appoints for the purpose.

(3) In the case of such goods as the Fiscal Officer may direct, and subject to such conditions as he sees fit to impose, an officer may permit goods to be bulked, sorted, lotted, packed or repacked before account is taken thereof.

(4) Any opening, unpacking, weighing, measuring, re-packing, bulking, sorting, lotting, marking, numbering, loading, unloading, carrying or landing of goods or their containers for the purposes of, or incidental to, the examination by an officer, removal or warehousing thereof shall be done, and any facilities or assistance required for any such examination shall be provided, by or at the expense of the proprietor of the goods.

(5) If any imported goods which an officer has power under this Ordinance to examine are without the authority of the proper officer removed from customs charge before they have been examined, those goods shall be liable to forfeiture; and any person who so removed them, if he did so with intent to defraud the Administration of any duty chargeable thereon or to evade any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, shall be guilty of an offence and be liable to a fine not exceeding three times the value of the goods or one hundred pounds, whichever is the greater, or to imprisonment for a term not exceeding two years, or to both.

(6) Without prejudice to the foregoing provisions of this section, where by this section or by or under any other provision of this Ordinance an account is authorised or required to be taken of any goods for any purpose by an officer, the Fiscal Officer, may, with the consent of the proprietor of the goods, accept as the account of those goods for that purpose an account taken by

such other person as may be approved in that behalf by both the Fiscal Officer and the proprietor of the goods.

182.—(1) An officer may at any time take samples of any goods—

Power to take samples.

- (a) which he is empowered by this Ordinance to examine; or
- (b) which are on premises where goods chargeable with any duty are manufactured, prepared or subjected to any process; or
- (c) which, being dutiable goods, are held by any person as stock for his business or as materials for manufacture or processing.

(2) Where an officer takes from any vessel, pipe or utensil on the premises of any of the following excise traders, that is to say, a distiller or brewer, a sample of any product of, or of any materials for, the manufacture of that trader—

- (a) the trader may, if he wishes, stir up and mix together the contents of that vessel, pipe or utensil before the sample is taken; and
- (b) the sample taken by the officer shall be deemed to be representative of the whole contents of that vessel, pipe or utensil.

(3) Any sample taken under this section shall be disposed of and accounted for in such manner as the Fiscal Officer may direct.

(4) Where any sample is taken under this section from any goods chargeable with a duty of customs or excise after that duty has been paid, other than—

- (a) a sample taken when goods are first entered on importation; or
- (b) a sample taken from goods in respect of which a claim for drawback, rebate, remission or re-payment of that duty is being made,

and the sample so taken is to be retained, the officer taking it shall if so required by the person in possession of the goods pay for the sample on behalf of the Fiscal Officer such sum as reasonably represents the wholesale value thereof.

183.—(1) Without prejudice to any other power conferred by this Ordinance, where there are reasonable grounds to suspect

Power to search premises.

that anything liable to forfeiture under the Customs or Excise Ordinances is kept or concealed in any building other than a dwelling house or place, any officer may enter that building or place at any time, whether by day or night, on any day, and search for, seize, and detain or remove any such thing and may, so far as is reasonably necessary for the purpose of such entry, search, seizure, detention or removal, break open any door, window or container and force and remove any other impediment or obstruction:

Provided that entry shall not be made by night except in the company of a police officer.

(2) Without prejudice to the foregoing subsection or to any other power conferred by this Ordinance, if a Judge is satisfied by information upon oath given by an officer that there are reasonable grounds to suspect as aforesaid, he may by warrant under his hand given on any day authorise that officer or any other person named in the warrant to enter and search any building or place so named.

(3) Where there are reasonable grounds to suspect that any still, vessel, utensil, spirits or materials for the manufacture of spirits is or are unlawfully kept or deposited in any building or place, the last foregoing subsection shall apply in relation to any police officer as it would apply in relation to an officer.

184.—(1) Without prejudice to any other power conferred by this Ordinance, where there are reasonable grounds to suspect that any vehicle or vessel is or may be carrying any goods which are—

- (a) chargeable with any duty which has not been paid or secured; or
- (b) in the course of being unlawfully removed from or to any place; or
- (c) otherwise liable to forfeiture under the Customs or Excise Ordinances,

any officer or police officer may stop and search that vehicle or vessel.

(2) If when so required by any such officer or police officer the person in charge of any such vehicle or vessel refuses to stop or to permit the vehicle or vessel to be searched, he shall be liable to a fine not exceeding one hundred pounds.

185. Where there are reasonable grounds to suspect that any person is carrying any article—

- (a) which is chargeable with any duty which has not been paid or secured; or

Power to search
vehicles and
vessels.

Power to search
persons.

- (b) with respect to the importation or exportation of which any prohibition or restriction is for the time being in force under or by virtue of any enactment,

any officer or any person acting under the directions of an officer may search him and any article he has with him:

Provided that—

- (i) the person to be searched may require to be taken before a Court or a superior of the officer or other person concerned, who shall consider the grounds for suspicion and direct accordingly whether or not the search is to take place;
- (ii) no woman or girl shall be searched in pursuance of this section except by a woman.

186. Subject to any directions of the Chief Officer as to amount, the Fiscal Officer may at his discretion pay rewards in respect of any service which appears to him to merit reward rendered to him by any person in relation to any assigned matter.

Power to pay rewards.

187.—(1) If any person requests an officer or a person appointed by the Fiscal Officer to transact any business relating to an assigned matter with him on behalf of another person, the officer or person appointed as aforesaid may refuse to transact that business with him unless written authority from that other person is produced in such form as the Fiscal Officer may direct.

Agent to produce authority

(2) Subject to the foregoing subsection, anything required by this Ordinance to be done by the importer or exporter of any goods may, except where the Fiscal Officer otherwise requires, be done on his behalf by an agent.

General Offences

188.—(1) If any person—

- (a) makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Fiscal Officer or an officer, any declaration, notice, certificate or other document whatsoever; or
- (b) makes any statement in answer to any question put to him by an officer which he is required by or under any enactment to answer, being a document or statement produced or made for any purpose of any assigned matter which is untrue in any material particular, he shall be guilty of an offence under this section.

Untrue declarations, etc.

(2) Where by reason of any such document or statement as aforesaid the full amount of any duty payable is not paid or any overpayment is made in respect of any drawback, rebate or repayment of duty, the amount of the duty unpaid or of the overpayment shall be recoverable as a debt to the Administration or may be recovered as a civil debt.

(3) Without prejudice to the last foregoing subsection, where any person who contravenes the provisions of this section does so either knowingly or recklessly, he shall be guilty of an offence and be liable to a fine not exceeding five hundred pounds or to imprisonment for a term not exceeding two years or to both; and any goods in relation to which the document or statement was made shall be liable to forfeiture.

(4) Without prejudice to subsection (2) of this section, where any person contravenes the provision of this section in such circumstances that he is not liable under the last foregoing subsection, he shall be guilty of an offence and be liable to a fine not exceeding three hundred pounds.

Counterfeiting
documents, etc.

189. If any person—

- (a) counterfeits or falsifies any document which is required by or under any enactment relating to an assigned matter or which is used in the transaction of any business relating to an assigned matter; or
- (b) knowingly accepts, receives or uses any such document so counterfeited or falsified; or
- (c) alters any such document after it is officially issued; or
- (d) counterfeits any seal, signature, initials or other mark of, or used by, any officer for the verification of such a document or for the security of goods or for any other purpose relating to an assigned matter,

he shall be guilty of an offence and be liable to a fine not exceeding five hundred pounds, or to imprisonment not exceeding two years, or to both.

190.-(1) If any person required by or under the Customs or Excise Ordinances, to provide scales for any purpose of those Ordinances provided, uses or permits to be used any scales which are false or unjust he shall be guilty of an offence under this section.

False scales,
etc.

(2) Where any article is or is to be weighed, counted, gauged or measured for the purpose of the taking of an account or the making of an examination by an officer, if any such person as is mentioned in the foregoing subsection, or any person by whom or on whose behalf the article is weighed, counted, gauged or measured, does anything, either before, during or after the weighing, counting, gauging or measuring, whereby the officer is or might be prevented from, or hindered or deceived in, taking a true and just account or making a due examination, he shall be guilty of an offence under this section.

(3) Any person committing an offence under this section shall be liable to a fine not exceeding two hundred pounds and any false or unjust scales, and any article in connection with which the offence was committed, shall be liable to forfeiture.

(4) In this section, the expression "scales" includes weights, measures and weighing or measuring machines or instruments.

191.-(1) Without prejudice to any other provision of this Ordinance, if any person-

Penalty for
fraudulent
evasion of
duty, etc.

- (a) knowingly and with intent to defraud the Administration of any duty payable thereon, or to evade any prohibition or restriction for the time being in force under or by virtue of any enactment with respect thereto, acquires possession of, or is in any way concerned in carrying, removing, depositing, harbouring, keeping or concealing or in any manner dealing with any goods which have been unlawfully removed from a warehouse or Administration's warehouse, or which are chargeable with a duty which has not been paid, or with respect to the importation or exportation of which any prohibition or restriction is for the time being in force as aforesaid; or
- (b) is, in relation to any goods, in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any duty chargeable thereon or of any such prohibition or restriction as aforesaid or of any provision of this Ordinance applicable to these goods,

he shall, save where, in the case of an offence in connection with a prohibition or restriction, a fine is expressly provided for that offence by the enactment or other instrument imposing the prohibition or restriction, be liable to a fine not exceeding three

times the value of the goods or one hundred pounds, whichever is the greater, or to imprisonment for a term not exceeding two years, or to both.

(2) Any officer may, without a judicial warrant, arrest any person whom he finds committing or attempting to commit or being in any way concerned in the commission of any of the offences provided by subsection (1).

(3) Without prejudice to subsection (2) any officer may, if he has reasonable grounds to believe that any of the offences provided by subsection (1) is being committed or is about to be committed require any person, whom he reasonably believes to be acquainted with such commission, to attend at his office or at any other reasonable place for the purpose of examining him and taking a statement from him in relation to such commission and thereupon the provisions of subsection (2) of section 5 of the Criminal Procedure Ordinance shall apply, *mutatis mutandis*.

Cap. 155.
(Laws of Cyprus).

(4) Any person who without reasonable cause refuses to attend as required by subsection (3) shall be guilty of an offence and be liable to a fine not exceeding one hundred pounds or to imprisonment not exceeding one year or to both such fine and imprisonment and on such unjustifiable refusal may be arrested without a judicial warrant.

General provisions
as to offences and
penalties

192.-(1) Where by any provision of any enactment relating to an assigned matter a punishment is prescribed for any offence thereunder or for any contravention of or failure to comply with any regulation, direction, condition or requirement made, given or imposed thereunder, and any person is convicted in the same proceedings of more than one such offence, contravention or failure, that person shall be liable to that punishment for each such offence, contravention or failure of which he is so convicted.

(2) Where a penalty for any offence under any enactment relating to an assigned matter is required to be fixed by reference to the value of any goods, that value shall be taken as the price which those goods might reasonably be expected to have fetched, after payment of any duty or tax chargeable thereon, if they had been sold in the open market at or about the date of the commission of the offence for which the penalty is imposed.

(3) Where an offence under any enactment relating to an assigned matter which has been committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager, secretary or other similar officer of the body corporate or any person purporting to act in any such capacity, he as well as the body corporate shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

In this subsection, the expression "director", in relation to any body corporate established by or under any enactment for the purpose of carrying on under national ownership any industry or part of an industry or undertaking, being a body corporate whose affairs are managed by the members thereof, means a member of that body corporate.

(4) Where in any proceedings for an offence under the Customs Ordinance any question arises as to the duty or the rate thereof chargeable on any imported goods, and it is not possible to ascertain the relevant time specified in Section 30 of this Ordinance, that duty or rate shall be determined as if the goods had been imported without entry at the time when the proceedings were commenced.

Application, savings, etc.

193. Notwithstanding anything contained in this Ordinance or in any other Ordinance relating to Customs, the removal of goods between the Sovereign Base Areas and the territory of the Republic shall not be considered for the purposes of this Ordinance or any other Ordinance to be importation or exportation of such goods.

Removal of goods between the Sovereign Base Areas and the Republic not considered to be importation or exportation.

194.-(1) The following provisions of this section shall have effect where the power to levy any duties has been transferred to any local authority under any enactment.

Power to apply Ordinance in relation to duties transferred to local authorities.

(2) Subject to the following provisions of this section and save as expressly provided in section 139, the foregoing provisions of this Ordinance relating to excise shall not apply in relation to any duties so transferred.

(3) The Administrator may by Order published in the Gazette provide that, subject to such modifications, if any, as may be specified in the Order, any provision of this Ordinance so specified which confers or imposes powers, duties or liabilities with respect to excise duties and to the issue and cancellation of excise licences on which those duties are imposed and to other matters relating to excise duties and licences shall have effect in relation to the local authority and their officers with respect to the transferred duties and to the licences on which those duties are imposed as they have effect in relation to the Fiscal Officer and officers with respect to other excise duties and licences; and those provisions and, subject as aforesaid, any provisions relating to punishments and penalties in connection therewith shall have effect accordingly.

(4) Any Order made under this section may be varied or revoked by a subsequent Order made under this section.

Savings.

195.-(1) Any Order, Regulation, direction, form or other instrument having effect immediately before the commencement of this Ordinance under any enactment repealed by this Ordinance relating to any matter with respect to which the Administrator or the Fiscal Officer have under this Ordinance power to make Orders or Regulations or to give directions or impose conditions or restrictions shall unless and until revoked or varied by the Administrator and so far as it is not inconsistent with the provisions of this Ordinance, have effect as if made, given or prescribed under that power:

Provided that the Administrator may by Regulations prescribe-

- (a) the fees payable for certificates or printed matter issued by the Fiscal Officer;
- (b) save as provided by subsection (2) of section 82, the fees payable for the storage of goods in any place under customs control.

(2) Any appointment of or by and any commission, authority or licence granted or approval given by the Fiscal Officer under any enactment repealed by this Ordinance and in force immediately before the commencement of this Ordinance shall have effect as if made, granted or given under the corresponding provision of this Ordinance.

(3) Any functions which, immediately before the commencement of this Ordinance, fall to be performed on behalf of any other person by the Fiscal Officer or by officers or by any persons appointed by the Fiscal Officer shall continue to be so performed by them unless and until other arrangements are made, notwithstanding that those functions are not expressly mentioned in this Ordinance.

(4) Any document referring to an enactment repealed by this Ordinance shall, unless the contrary intention appears, be construed as referring to the corresponding provision of this Ordinance.

Third
Schedule.

196.-(1) The enactments set out in the Third Schedule to this Ordinance, being enactments relating to matters with respect to which provision is made in this Ordinance or is authorised by this Ordinance to be made by Regulations, directions or conditions made, given or imposed thereunder, are hereby repealed to the extent specified in the third column of that Schedule.

Repeals.

(2) Where a provision of any Ordinance has been substituted for a provision of any other Ordinance and that other Ordinance is repealed by virtue of this section, the repeal shall not extend to the first mentioned provision unless that provision is itself expressly repealed.

FIRST SCHEDULE

(Section 159).

VALUE OF IMPORTED GOODS

1.—(1) The value of any imported goods shall be taken to be the normal price, that is to say the price which they would fetch, at the time when they are entered for home use (or, if they are not so entered, the time of importation), on a sale in the open market between a buyer and a seller independent of each other.

(2) The normal price of any imported goods shall be determined on the following assumptions:—

- (a) that the goods are delivered to the buyer at the port or place of importation; and
- (b) that the seller bears freight, insurance, commission and all other costs, charges and expenses incidental to the sale and to the delivery of the goods at that port or place which are hence included in the normal price;
- (c) that the buyer bears any duties or taxes chargeable in the Areas, which are hence not included in the normal price.

2. A sale in the open market between a buyer and a seller independent of each other pre-supposes—

- (a) that the price is the sole consideration; and
- (b) that the price made is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the seller or any person associated in business with him and the buyer or any person associated in business with him (other than the relationship created by the sale itself); and
- (c) that no part of the proceeds of the subsequent re-sale, other disposal or use of the goods will accrue either directly or indirectly to the seller or any person associated in business with him.

3. Where the goods to be valued—

- (a) are manufactured in accordance with any patented invention or are goods to which any protected design has been applied; or

- (b) are imported under a foreign trade mark; or
- (c) are imported for sale, other disposal or use (whether or not after further manufacture) under a foreign trade mark,

the normal price shall be determined on the assumption that the price covers the right to use the patent, design or trade mark in respect of the goods.

4. For the purposes of the last foregoing paragraph, the expression "trade mark" includes a trade name and a get-up, and a trade mark shall be treated as a foreign trade mark if it is the mark of—

- (a) any person by whom the goods to be valued have been grown, produced, manufactured, offered for sale or otherwise dealt with outside the country of importation; or
- (b) any person associated in business with any person referred to in (a) above; or
- (c) any person whose rights in the mark are restricted by an agreement with any person referred to in (a) and (b) above.

5. Two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.

SECOND SCHEDULE

(Sections 170, 174 and 175).

PROVISIONS RELATING TO FORFEITURE.

Notice of seizure

1. The Fiscal Officer shall give notice of the seizure of any thing as liable to forfeiture and of the grounds therefor to any person who to his knowledge was at the time of seizure the owner or one of the owners thereof:

Provided that notice shall not be required to be given under this paragraph if the seizure was made in the presence of—

- (a) the person whose offence or suspected offence occasioned the seizure; or

- (b) the owner or any of the owners of the thing seized or any servant or agent of his; or
- (c) in the case of any thing seized in any ship, or aircraft, the master or commander.

2. Notice under the foregoing paragraph shall be given in writing and shall be deemed to have been duly served on the person concerned—

- (a) if delivered to him personally; or
- (b) if addressed to him and left or forwarded by post to him at his usual or last known place of abode or business or, in the case of a body corporate, at their registered or principal office; or
- (c) where he has no address within Cyprus, or his address is unknown, by publication in the Gazette.

Notice of Claim

3. Any person claiming that any thing seized as liable to forfeiture is not so liable shall, within one month of the date of the notice of seizure or, where no such notice has been served on him, within one month of the date of the seizure, give notice of his claim in writing to the Fiscal Officer at any office of customs and excise.

4. Any notice under the last foregoing paragraph shall specify the name and address of the claimant, and, in the case of a claimant who is outside Cyprus shall specify the name and address of an advocate in Cyprus who is authorised to accept service of process and to act on behalf of the claimant; and service of process upon an advocate so specified shall be deemed to be proper service upon the claimant.

Condemnation

5. If on the expiration of the relevant period aforesaid for the giving of notice of claim in respect of any thing no such notice has been given to the Fiscal Officer, or if, in the case of any such notice given, any requirement of the last foregoing paragraph is not complied with, the thing in question shall be deemed to have been duly condemned as forfeited.

6. Where notice of claim in respect of any thing is duly given in accordance with the foregoing provisions of this Schedule, the Fiscal Officer shall take proceedings for the condemnation of that thing by the Court, and if the Court finds that the thing

was at the time of seizure liable to forfeiture the Court shall condemn it as forfeited.

7. Where any thing is in accordance with either of the two last foregoing paragraphs condemned or deemed to have been condemned as forfeited, then, without prejudice to any delivery up or sale of the thing by the Fiscal Officer under paragraph 16 of this Schedule, the forfeiture shall have effect as from the date when the liability to forfeiture arose.

Proceedings for condemnation by Court

8. Proceedings for condemnation shall be civil proceedings and may be instituted in the Areas.

9. Proceedings for the condemnation of any thing instituted in a Court may be so instituted—

- (a) in any court having jurisdiction in the place where any offence in connection with that thing was committed or where any proceedings for such an offence are instituted; or
- (b) in any court having jurisdiction in the place where the claimant resides; or
- (c) in any court having jurisdiction in the place where that thing was found, detained or seized or to which it is first brought after being found, detained or seized.

10.—(1) In any proceedings for condemnation instituted in the Areas, the claimant or his advocate shall make oath that the thing seized was, or was to the best of his knowledge and belief, the property of the claimant at the time of seizure.

(2) In any such proceedings the claimant shall give such security for the costs of the proceedings as may be determined by the Court.

(3) If any requirement of this paragraph is not complied with, the Court shall give judgment for the Fiscal Officer.

11. Without prejudice to any right to require the statement of a case for the opinion of the Senior Judge's Court, in any proceedings for condemnation instituted in the Areas, either party may appeal against the decision of the Court to the Senior Judge's Court.

12. Where an appeal, including an appeal by way of case stated, has been made against the decision of the Court in any

proceedings for the condemnation of any thing, that thing shall, pending the final determination of the matter, be left with the Fiscal Officer or at any convenient office of customs and excise.

Provisions as to proof

13. In any proceedings arising out of the seizure of any thing, the fact, form and manner of the seizure shall be taken to have been as set forth in the process without any further evidence thereof, unless the contrary is proved.

14. In any proceedings, the condemnation by the Court of any thing as forfeited may be proved by the production either of the order or certificate of condemnation or of a certified copy thereof purporting to be signed by an officer of the Court by which the order or certificate was made or granted.

Special provisions as to certain claimants

15. For the purposes of any claim to, or proceedings for the condemnation of, any thing, where that thing is at the time of seizure the property of a body corporate, of two or more partners or of any number of persons exceeding five, the oath required by this Schedule to be taken and any other thing required by this Schedule or by any rules of the court to be done by, or by any person authorised by, the claimant or owner may be taken or done by, or by any other person authorised by, the following persons respectively, that is to say—

- (a) where the owner is a body corporate, the secretary or some duly authorised officer of that body;
- (b) where the owners are in partnership, any one of those owners;
- (c) where the owners are any number of persons exceeding five not being in partnership, any two of those persons on behalf of themselves and their co-owners.

Power to deal with seizure before condemnation etc.

16. Where any thing has been seized as liable to forfeiture the Fiscal Officer may at any time if he sees fit and notwithstanding that the thing has not yet been condemned, or is not yet deemed to have been condemned, as forfeited—

- (a) deliver it up to any claimant upon his paying to the Fiscal Officer such sum as he thinks proper, being a sum not exceeding that which in his

opinion represents the value of the thing, including any duty or tax chargeable thereon which has not been paid; or

- (b) if the thing seized is a living creature or is in the opinion of the Fiscal Officer of a perishable nature, sell or destroy it.

17.—(1) If, where any thing is delivered up, sold or destroyed as aforesaid, it is held in proceedings taken under this Schedule, that the thing was not liable to forfeiture at the time of its seizure, the Fiscal Officer shall on demand by the claimant tender to him—

- (a) an amount equal to any sum paid by him under sub-paragraph (a) of the last foregoing paragraph; or
- (b) where they have sold the thing, an amount equal to the proceeds of sale; or
- (c) where they have destroyed the thing, an amount equal to the market value of the thing at the time of its seizure:

Provided that where the said amount includes any sum on account of any duty or tax chargeable on the thing which had not been paid before its seizure the Fiscal Officer may deduct so much of that amount as represents that duty or tax.

(2) If the claimant accepts any amount tendered to him under the foregoing sub-paragraph, he shall not be entitled to maintain any action on account of the seizure, detention, sale or destruction of the thing.

(3) For the purposes of (c) of sub-paragraph (1) of this paragraph, the market value of any thing at the time of its seizure shall be taken to be such amount as the Fiscal Officer and the claimant may agree or, in default of agreement, as may be determined by a referee appointed by the Senior Judge not being a Government official, whose decision shall be final and conclusive; and the procedure on any reference to a referee shall be such as may be determined by the referee.

THIRD SCHEDULE

(Section 196)

REPEALS

<u>Cap. or Ordinance</u>	<u>Title</u>	<u>Extent of Repeal</u>
129 (Laws of Cyprus) 25/1961 20/1963	The Breweries Ordinance.	The whole Ordinance
140 (Laws of Cyprus) 24/1961 22/1963	The Intoxicating Liquor (Manufacture) Licensing Ordinance.	The whole Ordinance
147 (Laws of Cyprus) 26/1961 2/1964	The Tobacco Ordinance.	The whole Ordinance
315 (Laws of Cyprus) 14/1961 15/1963	The Customs Management Ordinance.	The whole Ordinance
324 (Laws of Cyprus)	The Matches (Excise Duty) Ordinance.	The whole Ordinance

8th November, 1969.

J. E. CARRUTHERS
Chief Officer.

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