

CYPRUS

TOBACCO

CHAPTER 147 OF THE LAWS

1959 EDITION

PRINTED BY

C. F. ROWORTH LIMITED, 54, GRAFTON WAY, LONDON, W.1.

[Appointed by the Government of Cyprus the Government Printers of this Edition of Laws within the meaning of the Evidence (Colonial Statutes) Act, 1907.]

1959

	<i>Page</i>
38 Tobacco destroyed whilst in possession of manufacturer	17
39 Destruction of tobacco by manufacturer	18
40 Ingredients to be used in the manufacture of tobacco	18
41 Sale and consumption of tobacco in factory prohibited	18

PART III.

EXCISE DUTY.

42 Excise duty	18
43 Banderoles	18
44 Conditions for the withdrawal of manufactured tobacco from factory ..	18
45 Return of tobacco to factory in certain cases	19
46 Minimum quantity of tobacco to be delivered from a factory	20
47 Refund of excise duty in certain cases	20

PART IV.

EXPORT OF TOBACCO AND MANUFACTURED TOBACCO.

48 Limitation of export of tobacco	20
49 Export of yellow-leaf tobacco	21
50 Exportation of tobacco	21
51 Manufacture of tobaccos in bond for export	22
52 Drawback on export of cigarettes	22

PART V.

SALE OF MANUFACTURED TOBACCO AND TUMBUKI.

53 Licence for sale of manufactured tobacco and tumbuki	23
54 Duration of licences	23
55 Fees for licences	23
56 Licence to be exhibited	23
57 Conditions under which sale of manufactured tobacco is prohibited ..	24
58 Possession of tobacco or tumbeki by unlicensed persons prohibited ..	24
59 Cultivation of tumbeki	24
60 Conversion of paper into cigarette paper	24
61 Sale etc. of cigarette paper prohibited	25
62 Certain instruments not to be kept except in a factory	25
63 Appeals to the Governor in Council	26
64 Offences	26
65 Onus of proof	26
66 Compounding offences	26
67 Reward to informer	27
68 Inspection and search by Comptroller etc.	27
69 Uprooting or destruction of tobacco or tumbeki	27
70 Tobacco warehouses	28
71 Regulations	28

FIRST SCHEDULE.

Factory licence	29
-------------------------	----

SECOND SCHEDULE.

Fees	30
--------------	----

A LAW TO AMEND AND CONSOLIDATE THE LAW WITH REGARD TO THE CULTIVATION, MANUFACTURE AND SALE OF TOBACCO.

1949
Cap. 170
41 of 53.
33 of 54.
13 of 55.
12 of 58.

[1st July, 1932.]

Preliminary.

1. This Law may be cited as the Tobacco Law.

Short title.

Interpreta-
tion.

2. In this Law—

“cigarettes” include all articles made of cut, pressed, crushed or rubbed tobacco rolled or enveloped in paper, leaf or other covering intended to be smoked in such covering ;

“Collector of Customs” means the Principal Customs and Excise Officer in a district ;

“dealer” means any person not being a manufacturer who purchases tobacco grown in Cyprus for the purpose of trade ;

2 of 41/53*,

“excise duty” means the duty imposed under the provisions of Part III of this Law ;

2 of 41/53*,

“Excise Officer” means any officer of the Department of Customs and Excise ;

2 of 41/53*,

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

Cap. 315.

“grower” means any person who plants or causes land to be planted with tobacco ;

“manufacture” means the conversion of tobacco into manufactured tobacco ;

“manufacturer” means any person who owns or controls any factory wherein tobacco is manufactured ;

“manufactured tobacco” means cut tobacco, cut tumbeki, cigarettes, cigars, snuff and chewing tobacco and includes any tobacco which has been subjected to any process which renders it fit for human consumption ;

“ship” means any steamer, vessel, lighter or boat and any other description of craft used in navigation ;

“tobacco” means tobacco seedlings, plants, leaves and their stems and fibres and includes any form of tobacco other than manufactured tobacco ;

“tobacco warehouse” means a warehouse appointed by the Governor under section 70 ;

“tumbeki” means the Persian Tobacco commonly known by that name ;

* Came into operation on the 1st February, 1954.

"yellow-leaf tobacco" means any tobacco grown in Cyprus from seed of the Turkish or oriental type and commonly known in the tobacco trade by that name. 2 of 7/35.

PART I.

CULTIVATION OF TOBACCO.

3. (1) No person shall plant or cultivate tobacco on any land of any category without a licence previously obtained from the Collector of Customs issued under the provisions of this Law. No cultivation without licence. 2 of 15/49.

(2) No person shall plant or cultivate tobacco except on a plot of land of not less than two donums in area the whole of which is planted with tobacco.

(3) Any person acting in contravention of subsection (1) or (2) of this section shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding twenty pounds and any tobacco planted or cultivated in contravention of this section shall be uprooted and destroyed :

Provided that the provisions of this subsection shall not apply to tobacco which although planted or cultivated in accordance with the provisions of this Law is subsequently partially lost, damaged, destroyed or abandoned and the grower has notified the Collector of Customs as in section 12.

4. (1) Notwithstanding anything in this Law contained, any person may, without a licence, sow tobacco seed in a seed bed for the purpose of raising tobacco plants. Tobacco seed. 3 of 7/35.

(2) Any tobacco plants raised in any seed bed as in subsection (1) of this section provided shall be either planted out or destroyed before the 31st day of May in each year.

5. (1) Every person desiring to plant or cultivate tobacco shall, during such period as may be prescribed by the Comptroller by notice in the *Gazette*, apply to the Collector of Customs of the district where the land is situated for a licence to plant or cultivate tobacco therein. Licence to plant or cultivate tobacco. 3 of 15/49.

(2) Such application shall contain the name, occupation and place of residence of the applicant and also full particulars of the locality, boundaries and extent of each plot in which the applicant desires to plant or cultivate tobacco and the type of tobacco which he proposes to plant or cultivate.

(3) On receipt of such application, the Collector of Customs may issue a licence to plant or cultivate tobacco, in such form as he may think fit, and subject to such conditions as he may deem fit to impose.

(4) Any person who may be aggrieved by the refusal of the Collector of Customs to grant him a licence to plant or cultivate tobacco, may, notwithstanding anything contained in section 63, appeal to the Comptroller whose decision thereon shall be final and conclusive.

Gathering
of tobacco.

6. (1) No grower shall begin to gather any leaves of any tobacco crop unless he shall have given at least three days notice in writing to an Excise Officer of his intention so to do.

(2) Any person acting in contravention of this section shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding fifty pounds and any tobacco gathered in contravention of this section shall be destroyed.

Removal of
tobacco from
the place of
cultivation.

7. (1) No tobacco shall be removed from the place of cultivation to any other place except between the hours of sunrise and sunset :

Provided that the Collector of Customs may by permit under his hand allow the removal of tobacco at any other time.

(2) Upon the removal of tobacco from the place of cultivation the grower shall notify such removal to an Excise Officer and shall give to such officer full particulars as to the place to which such tobacco has been removed.

Tobacco to
be weighed
and
registered.

8. (1) All tobacco removed from the place of cultivation shall be weighed and registered as in subsections (2) and (3) hereof provided.

(2) The grower of any tobacco removed from the place of cultivation shall, at any time, not being less than twenty

days after the day of the removal of such tobacco, produce at the place to which such tobacco has been removed, to an Excise Officer when so requested by such officer, the whole quantity of tobacco removed and such officer shall proceed to weigh such tobacco.

(3) Upon weighing the tobacco the Excise Officer shall register the same in a register to be kept by him for this purpose and shall issue to the grower a certificate of registration (hereinafter referred to as "the certificate of registration") in such form as the Comptroller may from time to time prescribe :

Provided that when the total quantity of such tobacco is less than five okes it shall not be registered but shall be destroyed in the presence of an Excise Officer.

(4) Any person who fails to produce the whole of the tobacco removed as provided in subsection (2) hereof, shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding fifty pounds and in addition thereto he shall, for any quantity of tobacco which he has failed to produce for weighing and registration, forfeit as a penalty a sum equal to double the amount of the consumption duty which would be chargeable in due course on such quantity of tobacco had it been manufactured.

9. Any tobacco in the possession of any grower shall, when dry, be graded and baled at such time and in such manner as the Comptroller may prescribe by notice in the *Gazette*.

Grading and
baling of
tobacco.
2 of 29/35.
4 of 15/49.

10. A grower may, after he has received the certificate of registration, sell or export any tobacco in respect of which such certificate has been issued :

Sale or
export of
tobacco by
grower.

Provided that in the event of such tobacco being sold before it has been removed to a Custom House or tobacco warehouse as in section 11 provided such tobacco shall, before sale, be weighed in the presence of an Excise Officer who thereupon shall—

- (a) cancel or amend the certificate of registration so as to show the exact quantity of tobacco remaining in the possession of the grower ; and
- (b) register in the name of the purchaser the tobacco purchased by him.

Bonding of tobacco by grower.

3 of 29/35.

11. (1) Any tobacco in the possession of any grower in any year shall, within twenty-one days from such date as may be notified by the Comptroller, be transported at the expense of the grower to any of the Custom Houses at Famagusta, Larnaca, Limassol, Paphos or Kyrenia at the option of the grower :

5 of 15/49.

Provided that the grower may, with the permission of the Comptroller, transport his tobacco for storing in any tobacco warehouse.

(2) All bales of tobacco transported to any of the Custom Houses as in subsection (1) hereof provided shall bear the mark of the grower and shall be stored therein in bond free of any charge.

4 of 41/53*.

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

Provided that—

- (i) the Comptroller may, in his discretion, extend the said period of two years by such further period not exceeding one year, as he may deem fit ;
- (ii) in any case in which the said period of two years has not been extended by the Comptroller the Collector of Customs shall give to the grower three months previous notice of his intention to destroy such tobacco.

Tobacco destroyed, etc., before registration.

12. If any tobacco planted or cultivated by a grower is wholly or partially lost, damaged or destroyed from any cause before the same has been weighed and registered under the provisions of section 8 or if the grower for any reason wishes to abandon the cultivation thereof, he shall in every such case forthwith notify the Collector of Customs in writing of such loss, damage, destruction or abandonment and the Collector of Customs shall thereupon, if satisfied as to the genuineness of such loss, damage, destruction or abandonment, cancel the licence to cultivate or endorse thereon the particulars of such loss, damage, destruction or abandonment.

Tobacco destroyed etc., after registration.

13. If any tobacco after it has been registered under the provisions of section 8 is, whilst in the possession

* Came into operation on the 1st February, 1954.

of the grower, wholly or partially lost, damaged or destroyed, the grower shall forthwith notify the Collector of Customs in writing of such loss, damage or destruction and the Collector of Customs shall thereupon, if satisfied as to the genuineness of such loss, damage or destruction cancel the certificate of registration or endorse thereon the particulars of such loss, damage or destruction.

14. (1) Any grower who fails to notify the Collector of Customs as in section 12 or 13 provided shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding ten pounds.

Offences
under
section 12
or 13:
2 of 9/34.

(2) Any grower who knowingly gives any false information in any notification which he is required to send to the Collector of Customs as in section 12 or 13 provided shall be guilty of an offence and shall on summary conviction be liable to imprisonment not exceeding six months or to a fine not exceeding fifty pounds or to both such imprisonment and fine and in addition thereto he shall for any quantity of tobacco in respect of which he has given false information, forfeit as a penalty a sum equal to the amount of the consumption duty which would be chargeable in due course on such quantity of tobacco had it been manufactured.

15. Any person to whom a licence to cultivate has been issued shall cause all tobacco plants planted or cultivated in any land in respect of which such licence has been issued, to be uprooted and destroyed before the first day of November in each year.

All tobacco
plants to be
destroyed.

PART II.

DEALERS AND MANUFACTURERS.

Dealers.

16. (1) No person shall purchase tobacco grown in Cyprus for the purposes of trade unless he has first obtained a dealer's licence from the Collector of Customs.

Dealers.

(2) A dealer's licence shall expire on the first day of June next following the date of the issue thereof.

(3) A fee of two hundred and fifty mils shall be charged for the issue of a dealer's licence.

2 of 13/55.

(4) Any person acting in contravention of subsection (1) hereof shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding fifty pounds and in addition thereto any tobacco found in his possession in contravention of the said subsection shall be forfeited.

Books to
be kept by
dealers.

17. (1) Every dealer shall keep such books as the Comptroller may from time to time prescribe in which the dealer shall enter all particulars with respect to any tobacco purchased or sold by him.

(2) The dealer shall whenever so requested by the Comptroller, the Collector of Customs or any Excise Officer, produce for inspection all or any of the books as in subsection (1) hereof provided.

(3) No person shall obliterate or shall, except with the consent and in the presence of the Collector of Customs or of any Excise Officer, cancel or alter any entry in such books.

Minimum
quantity of
tobacco to be
purchased
by dealer.

18. No dealer shall purchase from a grower at any one time a quantity of tobacco of less than five okes in weight.

Minimum
quantity of
tobacco to be
sold by
dealer.

19. No dealer shall sell at any one time a quantity of tobacco of less than forty okes in weight.

Transport of
tobacco by
dealer.

20. (1) No dealer shall transport or remove any tobacco from any place to any other place unless he obtains a permit so to do from an Excise Officer.

(2) If the tobacco is transported or removed from any place in the district to any other place within the same district the dealer shall forthwith notify in writing the Collector of Customs giving full particulars of such transport or removal and shall present to him the books kept as in section 17 (1) provided for an endorsement therein of such transport or removal.

(3) If the tobacco is transported or removed from one place in one district to a place in another district the dealer shall forthwith notify in writing the Collector of Customs of the district to which such tobacco has been transported or removed and shall present to him the books kept as in section 17 (1) provided for an endorsement therein of such transport or removal.

(4) Any person acting in contravention of any of the provisions of subsection (1), (2) or (3) hereof shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding fifty pounds and in addition thereto all tobacco so transported or removed shall be forfeited.

21. (1) Any tobacco in the possession of any dealer on the thirty-first day of March next following the year in which it has been cultivated shall, within twenty-one days from such date, be transported at the expense of the dealer to any of the Custom Houses at Famagusta, Larnaca, Limassol, Paphos or Kyrenia at the option of the dealer :

Bonding of tobacco by dealer.

Provided that the dealer may with the permission of the Comptroller transport his tobacco for storing in any tobacco warehouse.

(2) All bales of tobacco transported to any of the Custom Houses in subsection (1) hereof provided shall bear the mark of the dealer and shall be stored therein in bond free of any charge.

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

5 of 41/53.*

Provided that—

- (i) the Comptroller may, in his discretion, extend the said period of five years by such further period not exceeding two years, as he may deem fit ;
- (ii) in any case in which the said period of five years has not been extended by the Comptroller, the Collector of Customs shall give to the dealer three months previous notice in writing of his intention to destroy such tobacco.

22. (1) If any tobacco, whilst in the possession of any dealer, is wholly or partially lost, damaged or destroyed, such dealer shall forthwith notify the Collector of Customs in writing of such loss, damage or destruction and the Collector of Customs shall thereupon, if satisfied as to the genuineness of such loss, damage or destruction, enter full particulars thereof in the books of the dealer kept as in section 17 (1) provided.

Tobacco destroyed, etc., whilst in possession of dealer.

* Came into operation on the 1st February, 1954.

(2) Any dealer who fails to notify the Collector of Customs as in subsection (1) hereof provided shall be guilty of an offence and shall on summary conviction be liable to imprisonment not exceeding six months or to a fine not exceeding fifty pounds or to both such imprisonment and fine.

3 of 9/34.

(3) Any dealer who knowingly gives any false information in any notification which he is required to send to the Collector of Customs as in subsection (1) hereof provided shall be guilty of an offence and shall on summary conviction be liable to imprisonment not exceeding one year or to a fine not exceeding fifty pounds or to both such imprisonment and fine and in addition thereto he shall, for any quantity of tobacco in respect of which he has given false information forfeit as a penalty a sum equal to the amount of the consumption duty which would be chargeable in due course on such quantity of tobacco had it been manufactured.

Destruction
of tobacco
by dealer.

23. (1) Any dealer desiring to destroy any tobacco in his possession shall give notice in writing to an Excise Officer and such tobacco shall be destroyed at the expense of the dealer in the presence and under the supervision of such officer.

(2) Any person acting in contravention of subsection (1) hereof shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding fifty pounds and in addition thereto he shall, for any quantity of tobacco in respect of which he has failed to give notice, forfeit as a penalty a sum equal to the consumption duty which would be in due course chargeable on such quantity of tobacco had it been manufactured.

Factory
licence
and fees.
6 of 41/53.

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

First
Schedule.

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

(3) Every applicant for a factory licence shall furnish the Comptroller with a certificate from the Commissioner of Labour, or such other person or authority as may be

prescribed, that the premises for which the licence is required conform with the Law and regulations in force for the time being for the regulation of trades and industries or factories, and such premises shall contain accommodation, to the satisfaction of the Comptroller, for such Excise Officer or Officers as the Comptroller may direct.

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

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

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

(a) manufactures tobacco ;

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

shall be guilty of an offence and shall, on conviction, be liable to imprisonment for a term not exceeding twelve months or to a fine not exceeding one hundred pounds or to both such imprisonment and fine, and the Court trying the case may order that any tobacco, manufactured tobacco, instrument, machinery, tool or other appliance in respect of which the offence has been committed shall be forfeited.

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

Duration of
factory
licence.

6 of 41/53.

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

Factory
licence
to be
personal
to holder.

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

Transfer
of factory
licence.

Suspension
and revo-
cation of
factory
licence.

6 of 41/53.

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

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

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

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

No fee
refunded.

6 of 41/53.

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

Exhibition
of licence.

6 of 41/53.

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

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

6 of 41/53.

29. (1) No factory shall be open for the manufacture of tobacco except in the presence of an Excise Officer stationed therein under the provisions of section 34 of this Law and no factory shall be open for any other purpose except in the presence of an Excise Officer.

(2) Any person acting in contravention of subsection (1) of this section shall be guilty of an offence and shall, on conviction, be liable to imprisonment not exceeding six months or to a fine not exceeding fifty pounds or to both

such imprisonment and fine and any tobacco manufactured, delivered or received contrary to the provisions of this section shall be forfeited.

30. (1) Subject to the provisions of section 36 of this Law and of any other Law enabling entry to any premises or factory, no person other than the manufacturer and his employees shall enter, or have access to, the factory, save with the permission of an Excise Officer.

No access to factory save with permission.
6 of 41/53.

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

31. (1) Every manufacturer shall keep such books as the Comptroller may from time to time prescribe in which the manufacturer shall enter all particulars with respect to any tobacco which is brought to or taken out of any factory or store of the manufacturer.

Books to be kept by a manufacturer.

(2) The manufacturer shall, whenever so requested by the Comptroller, the Collector of Customs or any Excise Officer, produce for inspection all or any of the books as in subsection (1) hereof provided.

(3) No person shall obliterate or shall, except with the consent and in the presence of an Excise Officer, cancel or alter any entry in such books.

32. No tobacco shall be kept in any factory at any one time in excess of any quantity which is reasonably required for manufacture in such factory for a period of one month. Such quantity shall be fixed by the Collector of Customs and shall be calculated, wherever possible, on the average quantity of tobacco manufactured in such factory during the period of six months immediately preceding.

Maximum quantity of tobacco in factories.

33. Subject to the provisions of section 32 any tobacco the property of a manufacturer shall be stored in such store as may be approved by the Collector of Customs. Such store shall be secured by two locks and the key of the one lock shall remain in the custody of such Excise Officer as the Collector of Customs may from time to time appoint and such lock shall not be opened except by such Officer.

Storage of tobacco.

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

Excise officers to be stationed in factories.

7 of 41/53.

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

(3) Any person who resists search by, or who obstructs, an Excise Officer acting under the provisions of subsection (2) hereof shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding fifty pounds.

Days and
hours of
work.
s of 41/53.

35. (1) The days and hours during which any factory may be open for the manufacture of tobacco or any other purpose shall be such as may be approved by the Comptroller, but so that the ordinary hours of duty per week of any Excise Officer performing duty therein shall not exceed those prescribed for Customs Officers under the Customs Management Law, or any Law amending or substituted for the same.

Cap. 315.

(2) Overtime work outside such approved days and hours may be permitted by the Collector of Customs upon written application by the manufacturer concerned and payment by the manufacturer concerned and payment by him of fees at such rates and under such conditions as may be prescribed under the Customs Management Law, or any Law amending or substituted for the same.

Cap. 315.

Comptroller,
etc., to enter
any factory
etc.

36. The Comptroller, the Collector of Customs or any Excise Officer may without warrant enter any factory, store or premises wherein tobacco is kept or wherein he has reasonable ground to believe that tobacco is kept by a manufacturer and examine, weigh and verify the stock of such manufacturer.

Accounting
of stock.
9 of 41/53.

37. (1) Whenever the Comptroller shall think fit, the stock of tobacco, manufactured or unmanufactured, in any factory or under the control of a manufacturer, shall be weighed in the presence of an Excise Officer, and an account thereof taken.

(2) If the quantity found shall exceed the quantity which, according to the balance of the account, ought to be found, the surplus shall be brought to account in the registers of the factory or other store, as the case may be, and the manufacturer shall be liable forthwith to pay double the excise duty, chargeable on manufactured tobacco,

on such excess, unless he duly accounts for the same to the satisfaction of the Comptroller :

Provided that the Comptroller may in his discretion remit the whole or any part of such excise duty if, in his opinion, the whole or any part of such excess is due to natural causes.

(3) If the quantity found shall be less than the quantity which, according to the balance of the account, ought to be found, the manufacturer shall, in addition to any other penalty which may be incurred, be liable forthwith to pay double the excise duty chargeable on manufactured tobacco, on such deficiency, unless he duly accounts for the same to the satisfaction of the Comptroller :

Provided that the Comptroller may in his discretion remit the whole or any part of such excise duty if, in his opinion, the whole or any part of such deficiency is due to drying or other natural causes.

38. (1) If any tobacco, whilst in the possession of any manufacturer, is wholly or partially lost, damaged or destroyed, such manufacturer shall forthwith notify the Collector of Customs in writing of such loss, damage or destruction, and the Collector of Customs shall thereupon, if satisfied as to the genuineness of such loss, damage or destruction, enter full particulars thereof in the book of the manufacturer.

Tobacco destroyed, etc., whilst in the possession of manufacturer.

(2) Any manufacturer who fails to notify the Collector of Customs as in subsection (1) hereof provided shall be guilty of an offence and shall on summary conviction be liable to imprisonment not exceeding six months or to a fine not exceeding fifty pounds or to both such imprisonment and fine.

(3) Any manufacturer who knowingly gives any false information in any notification which he is required to send to the Collector of Customs as in subsection (1) hereof provided shall be guilty of an offence and shall on summary conviction be liable to imprisonment not exceeding one year or to a fine not exceeding fifty pounds or to both such imprisonment and fine and in addition thereto he shall for any quantity of tobacco in respect of which he has given false information forfeit as a penalty a sum equal to the amount of the excise duty which would be chargeable in due course on such quantity of tobacco had it been manufactured.

5 of 9/34.

Destruction
of tobacco
by manu-
facturer.

39. Any manufacturer desiring to destroy any tobacco in his possession shall give notice in writing to the Collector of Customs, and such tobacco shall be destroyed at the expense of the manufacturer in the presence and under the supervision of the Collector of Customs.

Ingredients
to be used
in the manu-
facture of
tobacco.

40. Save with the permission of the Comptroller no manufacturer shall use in the manufacture of tobacco any ingredient other than pure water.

Sale and
consumption
of tobacco
in factory
prohibited.

41. No tobacco or manufactured tobacco shall be sold for consumption in, or be consumed in any factory.

EXCISE DUTY.

Excise
duty.

11 of 41/54.
2 of 12/58.

42. There shall be levied and paid upon every oke of manufactured tobacco, manufactured for consumption in the Colony, an excise duty at the rate of four pounds, four hundred and thirty-five mils.

Banderoles.
11 of 41/54.

43. (1) The evidence that excise duty has been paid upon tobacco manufactured in the Colony shall be the application thereto, in the manner prescribed, of banderoles provided by the Collector of Customs upon payment of the excise duty represented thereby.

(2) Banderoles shall be in such form as the Comptroller may from time to time prescribe.

Conditions
for the
withdrawal
of manu-
factured
tobacco
from the
factory.

11 of 41/54.

44. (1) No tobacco manufactured in a factory shall be taken out of such factory for local consumption unless—

(a) enclosed in packets each containing a net weight of manufactured tobacco being not less nor more than four drams or any multiple of four drams :

Provided that—

(i) the Comptroller may grant to any manufacturer a special licence, subject to such conditions as he may impose (which licence he may revoke at any time upon failure of the holder to comply with any of the conditions thereof), to manufacture and issue from his factory, for consumption in the Colony, manufactured tobacco in packets each containing a net weight of manufactured tobacco of two drams ;

- (ii) in any packet of manufactured tobacco in the form of cigarettes, the number of cigarettes shall not exceed eight for every two drams of manufactured tobacco contained therein ;
- (b) every packet of cut tobacco contains eight, twelve or sixteen drams net weight of cut tobacco, and cigarette papers in the proportion of thirty cigarette papers for every eight drams of such cut tobacco. Each cigarette paper shall bear the name of the manufacturer and the name of the town or place where the factory is situated printed thereon, in such manner as may be approved by the Comptroller ;
- (c) every packet bears a banderole appropriate to the weight of manufactured tobacco contained therein ;
- (d) every packet is banderoled in such manner that the packet cannot be opened without breaking the banderole ;
- (e) every packet is of such shape, construction, and material as may be approved by the Comptroller.
- (f) every packet bears, printed on the outside thereof, the full name of the manufacturer, and the name of the town or place where his factory is situated ;
- (g) every packet bears, stamped on the banderole affixed thereto, the manufacturer's name and the town or place where his factory is situated.

(2) Save as provided in sections 45 and 48 any tobacco manufactured in a factory and taken out of such factory contrary to the provisions of subsection (1) hereof shall be forfeited.

(3) Any person acting in contravention of any of the provisions of subsection (1) hereof shall be guilty of an offence and shall, on conviction, be liable to imprisonment not exceeding six months or to a fine not exceeding fifty pounds or to both such imprisonment and fine.

45. If any packet of manufactured tobacco, which has been issued from the factory, shall be found not to conform with the provisions of paragraph (a) of subsection (1) of section 44 by reason of the fact that the net weight of manu-

Return of tobacco to factory in certain cases.
11 of 41/54.

factured tobacco therein exceeds or is less than the weight required by the said subsection by an amount not exceeding five per centum, every such packet shall be returned to the factory whence it was issued, at the expense of the manufacturer, and shall not be re-issued therefrom except in conformity with the provisions of this Law.

Minimum quantity of tobacco to be delivered from a factory.

11 of 41/54.

Refund of excise duty in certain cases.

11 of 41/54.

46. Subject to the provisions of section 48 no manufactured tobacco being less than five okes in weight shall be taken out at any one time from any factory.

47. Whenever, for any reason other than as specified in section 45, any manufactured tobacco upon which excise duty has been paid is, after issue from a factory, returned thereto with the banderoles thereon intact, a refund of fifty per centum of the amount of excise duty represented by such banderoles, may, by the authority of the Comptroller, be made to the manufacturer :

Provided that no refund shall be made where the amount of excise duty represented by the banderoles on any consignment, returned to a factory as in this section provided, at any one time, is less than two pounds.

PART IV.

EXPORT OF TOBACCO AND MANUFACTURED TOBACCO.

Limitation of export of tobacco.

48. (1) Save under special permit from the Collector of Customs no tobacco or manufactured tobacco shall be exported from Cyprus except in ships of not less than sixty tons burthen, and in packages weighing not less than ten okes net each :

Provided that tobacco and manufactured tobacco may be exported through the post in any quantity and subject to such conditions as the Comptroller may from time to time prescribe.

(2) Any person who exports or attempts to export tobacco or manufactured tobacco in contravention of the provisions of subsection (1) hereof or of the conditions of any permit for export issued thereunder shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding fifty pounds and any tobacco or manu-

factured tobacco so exported or attempted to be exported shall be forfeited.

49. (1) No person shall export yellow-leaf tobacco from Cyprus except under a licence issued to him in accordance with the provisions of subsection (2) or subsection (3) of this section.

Export of
yellow-leaf
tobacco.
7 of 7/35.

(2) The Governor may, subject to such terms and conditions and for such period as he may think fit, grant to any person an exclusive licence to export from Cyprus any grade or quality of yellow-leaf tobacco.

(3) The Governor may, subject to such terms and conditions and for such period as he may think fit, grant to any person a special licence to export from Cyprus any grade or quality of yellow-leaf tobacco not being a grade or quality in respect of which an exclusive licence under subsection (2) of this section has been granted and is current.

(4) Any licence issued under this section may be revoked at any time by the Governor upon breach of or failure to fulfil any of the terms or conditions of such licence.

(5) Any person who exports or attempts to export yellow-leaf tobacco in contravention of the provisions of this section shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding fifty pounds and any yellow-leaf tobacco in respect of which the offence has been committed shall be forfeited.

50. (1) Any person who desires to export tobacco or manufactured tobacco from the Colony shall, before such tobacco or manufactured tobacco is removed from a grower's or dealer's premises or a factory, as the case may be, give notice thereof to the Collector of Customs, specifying the destination of the consignment and containing such other particulars as may reasonably be required or prescribed, and the Collector of Customs may, whenever he deems it necessary, require the exporter, before any tobacco or manufactured tobacco is removed from a grower's or dealer's premises or a factory, as the case may be, to give security, either by a cash deposit of an amount equivalent to the amount of the excise duty which would be chargeable on such tobacco had it been manufactured, or on such manufactured tobacco, as the case may be, or by a bond for an equivalent amount, secured to the satisfaction of the

Exportation of
tobacco.
12 of 41/53.

Collector of Customs, undertaking that such tobacco or manufactured tobacco shall be exported to, and landed at, the declared destination or an intermediate port in a place outside the Colony in transit for such destination, and that the exporter shall be bound to furnish the Collector of Customs with a certificate from the proper authority at destination, or such intermediate port as aforesaid, of the due arrival and landing thereat of the tobacco or manufactured tobacco, within such period as to the Collector of Customs may seem reasonable, and, if such certificate is not furnished within such period, the security given as hereinbefore provided or any part thereof as the Comptroller may deem fit shall, if in cash, be forfeited or, if by bond, be payable forthwith on demand made by the Collector of Customs addressed to the person or persons who executed such bond.

(2) Any manufactured tobacco exported, as in subsection (1) hereof provided, shall be exempt from the payment of excise duty.

(3) A bond given for the purposes of subsection (1) shall not be chargeable with any stamp duty.

Manufacture
of tobacco
in bond
for export.
12 of 41/53.

51. (1) The Comptroller may, subject to such conditions as he may deem fit to impose, grant a permit to any manufacturer to manufacture tobacco in bond for the purpose of export.

(2) If tobacco manufactured for export as in subsection (1) hereof provided, is not exported within three months of the grant of such permit, or if any condition of the permit so granted is not complied with by the manufacturer, such permit may be revoked by the Comptroller.

Drawback
on export of
cigarettes.
13 of 41/53.

52. On the exportation of cigarettes manufactured in the Colony wholly from imported unmanufactured tobacco, there shall be payable a drawback of Customs import duty at a rate equal to nine-tenths of the import duty which it is shown to the satisfaction of the Comptroller has been paid on every oke of such unmanufactured tobacco contained in such cigarettes :

Provided that no drawback shall be payable in respect of any consignment of cigarettes of which the manufactured tobacco contained therein is less than five okes in weight.

PART V.

SALE OF MANUFACTURED TOBACCO AND TUMBEKI.

53. (1) No person, other than the holder of a factory licence who sells manufactured tobacco in the premises in respect of which such licence has been issued, shall sell, offer or expose for sale any manufactured tobacco or tumbeki unless he has first obtained a licence from the Collector of Customs in that behalf.

Licence for sale of manufactured tobacco and tumbeki.
14 of 41/53.

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

Provided that the Collector of Customs may issue a hawker's licence for the sale of manufactured tobacco other than tumbeki in the open air only, and subject to such conditions as to the Collector of Customs may seem fit.

(3) A licence to sell manufactured tobacco or tumbeki shall not be transferable :

Provided that if a licensee shall die during the continuance of the licence the Comptroller may at the request of his heirs or any of them transfer such licence to any one of the heirs and the licence so transferred shall remain in force until the twelfth day of March next following such transfer.

(4) Any person acting in contravention of the provisions of subsection (1) or (2) hereof shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding fifty pounds and any tobacco or tumbeki in his possession shall be forfeited.

54. Licence for the sale of manufactured tobacco or tumbeki shall be issued on or after the thirteenth day of March in every year and shall expire on the twelfth day of March next following the date of issue.

Duration of licences.

55. The fees in the Second Schedule to this Law shall be paid in respect of licences issued under section 53.

Fees for licence. Second Schedule.

56. (1) Every licence for the sale of manufactured tobacco or tumbeki shall be exhibited in a conspicuous place in the premises licensed thereby for such sale.

Licence to be exhibited.

(2) A hawker's licence issued under the provisions of section 53 shall be carried by the hawker when such hawker sells, offers or exposes for sale any manufactured tobacco.

Conditions under which sale of manufactured tobacco is prohibited.
15 of 41/53.

57. (1) No person shall sell, offer, or expose, or have in his possession, for sale any manufactured tobacco, other than cigars and chewing tobacco, except in a packet bearing the prescribed banderole which shall be intact.

(2) No person shall open any packet of cigarettes or snuff for the purpose of selling therefrom any part of the contents in any loose form or manner.

(3) Any person acting in contravention of the provisions of subsection (1) or (2) hereof shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding twenty-five pounds, and any manufactured tobacco in respect of which such offence has been committed shall be forfeited.

PART VI.

MISCELLANEOUS.

Possession of tobacco or tumbeki by unlicensed persons prohibited.
8 of 7/35.

58. (1) No person shall possess tobacco or tumbeki unless he is a licensed grower, dealer or manufacturer or is otherwise licensed under the provisions of this Law.

(2) Any person acting in contravention of subsection (1) of this section shall be guilty of an offence and shall on summary conviction be liable to imprisonment not exceeding six months or to a fine not exceeding fifty pounds or to both such imprisonment and fine and any tobacco or tumbeki in his possession shall be forfeited.

Cultivation of tumbeki.

59. No person shall plant or cultivate tumbeki and any person so doing shall be guilty of an offence and shall on summary conviction be liable to a fine not exceeding fifty pounds and any tumbeki planted or cultivated shall be uprooted and destroyed.

Conversion of papers into cigarette paper.
16 of 41/53.

60. (1) No person shall use any tissue or other paper for smoking tobacco or manufactured tobacco:

Provided that nothing in this section shall be deemed to apply—

(a) to cigarette paper forming part of cigarettes issued from a factory under the provisions of paragraph (a) of subsection (1) of section 44;

- (b) to cigarette paper contained in packets of cut tobacco issued from a factory under the provisions of paragraph (b) of subsection (1) of section 44 ;
- (c) to cigarette paper forming part of imported cigarettes which have been duly cleared from the Customs for consumption in the Colony.

(2) Any person acting in contravention of the provisions of subsection (1) hereof shall be guilty of an offence and shall, on conviction, be liable to imprisonment not exceeding three months or to a fine not exceeding fifty pounds or to both imprisonment and fine, and any tissue or other paper in respect of which such offence has been committed shall be forfeited.

61. (1) Save as in this Law provided, no person shall sell, offer, or expose for sale any cigarette paper, and no person shall have in his possession any cigarette paper other than cigarette paper issued from a factory.

Sale, etc.,
of cigarette
paper pro-
hibited.

16 of 41/53.

(2) Any person acting in contravention of the provisions of subsection (1) hereof shall be guilty of an offence and shall, on conviction, be liable to imprisonment not exceeding six months or to a fine not exceeding one hundred pounds or to both such imprisonment and fine, and any cigarette paper in respect of which such offence has been committed shall be forfeited.

62. (1) No person shall keep or have in his possession any instrument, machinery, tool or other appliance ordinarily used in the manufacture of tobacco, in any place or premises except in a factory.

Certain
instruments
not to be
kept except
in a factory.

(2) No person shall make, use, sell, obtain or have in his possession any labels purporting to be the banderoles prescribed under this Law or labels being imitations of such banderoles, or use, sell, obtain or have in his possession, whether by themselves or applied to or packed with any goods, banderoles which have been unlawfully obtained or previously used :

17 of 41/53.

Provided that nothing in this subsection shall apply to the possession and use by a manufacturer of prescribed banderoles, supplied by the Collector of Customs and kept in a licensed factory for use in accordance with the provisions of this Law.

17 of 41/53.

(3) Any person acting in contravention of the provisions of this section shall be guilty of an offence and shall, on conviction, be liable to imprisonment not exceeding six months or a fine not exceeding one hundred pounds or to both such imprisonment and fine and, in addition, any instrument, machinery, tool or other appliance, banderoles or imitations thereof in respect of which such offence has been committed shall be forfeited.

Appeals to
Governor in
Council.

63. Any person who is aggrieved by the terms of any licence or permit issued under this Law or by the refusal to grant a licence or permit or by any decision of the Comptroller may appeal to the Governor in Council, whose decision thereon shall be final and conclusive.

Offences.

64. Any person acting in contravention of any of the provisions of this Law or any Regulations made thereunder shall be guilty of an offence and unless any other penalty is expressly prescribed in respect of such contravention, he shall on summary conviction be liable to a fine not exceeding ten pounds.

Onus of
proof.

65. (1) In any proceedings against any person for an offence against this Law it shall not be necessary to negative by evidence any licence, authority or any other matter of exception or defence and the burden of proving any such matter shall lie on the person seeking to avail himself thereof.

7 of 9/34.

(2) In any prosecution under section 14 (2), 22 (3) or 38 (3) where it is proved that the information given was false, the accused shall, unless he shall satisfy the Court to the contrary, be deemed to have given such information knowing the same to be false.

Compound-
ing offences.

66. The Comptroller may compromise and compound any action or proceeding which shall at any time hereafter be necessary or commenced by his authority or under his control against any person for the recovery of penalties incurred under the provisions of this Law on such terms and conditions as he shall in his absolute discretion think proper with full power for him or any of his officers or agents by him authorised in that behalf to accept the penalties so incurred or alleged to have been incurred or any part thereof, without any action or proceedings brought or commenced for the recovery thereof.

67. The Governor may direct that such reward as he may think fit may be paid to any person who shall have given information which led to the apprehension of any offender under this Law, or to the discovery or seizure of any goods in respect of which there is reason to believe that an offence under this Law has been committed.

Reward to
informer,
18 of 41/53.

68. The Comptroller, the Collector of Customs and any Excise Officer duly authorised by the Collector of Customs in that behalf may without warrant—

Inspection
and search
by Comptroller, etc.

- (a) enter and search the premises and plantations of any grower and examine, inspect or test the weight of any tobacco therein or thereon ;
- (b) enter and search the premises of any dealer and examine, inspect or test the weight of any tobacco therein ;
- (c) enter and search any land or premises whereon or wherein he has reasonable ground to believe that tobacco or manufactured tobacco is kept in contravention of this Law ;
- (d) inspect and search any means of conveyance or person who he has reasonable ground to suspect of possessing or carrying tobacco or manufactured tobacco in contravention of this Law ;

3 of 39/33.

Provided that where a person to be searched under this section is a woman the search shall not be made except by a woman instructed so to do by the Comptroller, the Collector of Customs or an Excise Officer duly authorised under this section :

Provided further that the right to enter and search under this section shall not be exercised in respect of a dwelling-house unless a warrant for that purpose shall first have been obtained.

9 of 7/35.

69. Whenever in this Law any person is required to uproot or destroy any tobacco or tumbeki and such person refuses, fails or neglects to do so the Collector of Customs may cause such tobacco or tumbeki to be uprooted and destroyed at the expense of such person without prejudice to any other liability incurred by such person for his

Uprooting or
destruction
of tobacco
or tumbeki.

refusal, failure or neglect to uproot or destroy such tobacco or tumbeki.

Tobacco
warehouses.

70. (1) The Governor may from time to time appoint warehouses for the warehousing of tobacco or manufactured tobacco.

(2) The proprietor or occupier of every tobacco warehouse shall give such security as the Comptroller may require for the payment of all duties or charges on all tobacco or manufactured tobacco as shall at any time be warehoused therein.

Regulations:
19 of 46/53.

71. (1) The Governor in Council may make Regulations, to be published in the *Gazette*, for all or any of the following purposes, that is to say:—

- (a) with regard to the management of tobacco warehouses ;
- (b) with regard to the requirements to be complied with by any licensee, in respect of a factory ;
- (c) with regard to the manner in which imported tumbeki may be sold, offered or exposed for sale ;
- (d) to regulate the security required from any manufacturer for the performance of his obligations ;
- (e) to regulate the removal of tobacco or manufactured tobacco for export ;
- (f) to regulate the disposal of forfeited goods ;
- (g) to make provision for anything which, under this Law, is to be prescribed ;
- (h) to make provision for and regulating appeals to the Governor in Council against the refusal of the Comptroller to issue a factory licence or a permit ;
- (i) generally for the protection of the Revenue, and for the better carrying out of the purposes of this Law.

(2) Any Regulations made under subsection (1) hereof may prescribe a penalty of a fine not exceeding twenty-five pounds for any breach thereof.

FIRST SCHEDULE.

(Section 24).

TOBACCO LAW.

CAP. 147.

FACTORY LICENCE.

Licence is hereby granted to _____ of _____ to manufacture tobacco in the tobacco factory situated at _____ subject to the provisions of the Tobacco Law, and any amendment thereof and to the conditions as hereinafter:—

2. The tobacco factory, situated as above mentioned— 4 of 39/33.
- (a) shall for its ordinary requirements be provided with one door only which shall be secured by two locks and the key of one lock shall be held by the factory proprietor and the key of the other by the Excise Officer stationed in the factory; and
- (b) shall have an emergency door for use as an exit in case of fire and this door shall be constructed to open outwards directly on to a clear space outside the factory and shall be locked and secured by iron bars from the inside and the key of this door shall be kept in a case with a glass front in an accessible and prominent position in the factory and the key of this case shall be kept by the Excise Officer stationed in the factory; and
- (c) shall not have windows opening into the neighbouring premises, nor low walls, nor wooden partitions, nor subterranean passages, nor any means of communication and exchange of goods with the outside except as in sub-paragraph (a) hereof provided.
2. All windows shall be secured with strong iron wire netting to the satisfaction of the Comptroller.
3. Any boards, knives or tools used in a factory for the manufacture of tobacco shall not be conveyed or removed therefrom without the permission of the Collector of Customs previously obtained. 20 of 41/53.
4. There shall not be received or brought into the factory tobacco, unless accompanied by a permit in writing of the Collector of Customs.
5. The tobacco received into the factory, manufactured and banded, shall be entered in a book to be kept for the purpose according to a specimen form to be furnished by the Comptroller.
7. All tobacco brought into the factory shall be first produced to the Excise Officer stationed in the factory who shall weigh and compare the tobacco with the certificate that accompanied it.

Dated at _____, this _____ day of _____ 19 _____.

Fee £5.

Comptroller.

SECOND SCHEDULE.

(Section 55.)

	FEEs.	<i>Per annum</i> £ <i>mils.</i>
	Licence to sell manufactured tobacco and tumbeki	.. 1 · 000
4 of 29/35.	Hawker's licence 1 · 500
2 of 22/40.	Provided that the fee payable in respect of a licence issued after the thirteenth day of September in any year shall be one-half of the fees herein prescribed.	