

**CAP. 321.**

**CYPRUS**

**GOATS (FREE RANGING) TAX**

**CHAPTER 321 OF THE LAWS**

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1959

## CHAPTER 321.

## GOATS (FREE RANGING) TAX.

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A LAW TO MAKE PROVISION FOR THE LEVYING OF A TAX ON  
FREE RANGING GOATS.

1949  
Cap. 295.

[31st December, 1948.]

Short title.

1. This Law may be cited as the Goats (Free Ranging) Tax Law.

Interpretation.

2. In this Law—

“ free ranging goat ” means any goat not being a goat lawfully kept under the proviso to section 7 of the Goats Law, or any Law amending or substituted for the same in any town or village declared to be a prescribed village under the provisions of the said Law.

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Tax on free ranging goats.

3. There shall be levied and paid for every free ranging goat a tax of one hundred mils.

Tax to be annual.

4. The tax shall be annual and shall be payable by the owner in respect of every free ranging goat belonging to him and enumerated under the Sheep, Goats and Pigs (Enumeration) Law, or any Law amending or substituted for the same.

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Date of payment of tax.

5. The tax shall be payable on such date or dates during the year of enumeration as the Governor may direct by order published in the Gazette:

Provided that whenever the enumeration takes place after the 1st day of April in any year, the Governor may direct that the tax payable in respect of free ranging goats so enumerated shall be paid in the year following the year of such enumeration and such tax shall be deemed to be the tax leviable in respect of such goats for the year in which it is directed that it should be paid.

Suspension of operation of Law.

6. The Governor may, by order published in the Gazette, suspend the operation of this Law.