



SUPPLEMENT No. 2
TO
THE SOVEREIGN BASE AREAS GAZETTE

No. 102 of 14th MAY, 1964.

LEGISLATION.

ORDINANCE 7 OF 1964.

AN ORDINANCE

TO AMEND THE CORONERS ORDINANCE.

DENIS BARNETT,
ADMINISTRATOR.

24th April, 1964.

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

1. This Ordinance may be cited as the Coroners (Amendment) Ordinance, 1964 and shall be read as one with the Coroners Ordinance (hereinafter referred to as "the principal Ordinance").

Short title.

Cap. 153 (Laws of Cyprus).

2. The principal Ordinance is hereby amended by deleting, wherever they appear, the references to the "President of the District Court", and substituting therefor, in each case, references to the "Senior Judge".

The principal Ordinance amended by substituting references to President, District Court, references to Senior Judge.

3. Section 2 of the principal Ordinance is hereby amended:-

- (i) by deleting the word and figure "Section 13" appearing in the definition of "medical practitioner" therein and substituting therefor the word and figure "Section 14";
- (ii) by deleting therefrom the definition of "President, District Court".

Section 2 of the principal Ordinance amended.

4. Section 4 of the principal Ordinance is hereby amended:-

- (i) by renumbering the said Section as subsection (1);

- (ii) by inserting immediately after paragraph (ii) of the proviso thereto the following new paragraph to be numbered (iii):-

“(iii) without prejudice to the provisions of paragraph (ii) where the coroner is satisfied that the public interest will not thereby be prejudiced, he may stay or adjourn the inquest until any criminal proceedings in respect of any act or omission connected with the circumstances attending such death, (notwithstanding that such criminal proceedings have not been instituted in respect of such death), have been concluded in the Areas or the Republic, or under Military law as defined in the Offenders Removal and Detention Ordinance, 1960”;

Ordinance
7 of 1960.

- (iii) by inserting immediately after the said Section renumbered as subsection (1) the following three new subsections to be numbered (2), (3) and (4) respectively:-

“(2) Notwithstanding the provisions of subsection (1) of this Section, where the coroner has reason to believe that the deceased person has died in the Republic or that an act or omission causing or contributing to his death has taken place in the Republic, and is informed by the appropriate authorities of the Republic through the Chief Police Officer that an inquest is about to be held in the Republic in respect of the death of such deceased person, or that such inquest will be held in the Republic, if the body of such deceased person is conveyed to the Republic, the coroner may, in open court or by order under his hand declare that any inquest in the Areas into such death shall be stayed or adjourned.

(3) Where an inquest is stayed or adjourned under the provisions of subsection (2) of this Section, the coroner may open or resume such inquest at any time until such time as notification is received from the authorities of the Republic that an inquest has been held and a verdict reached in the Republic, when, unless the Senior Judge otherwise directs, proceedings in the Areas shall thereupon be closed.

(4) Subject to the provisions of Section 5 of this Ordinance, the coroner may authorize that the body of any deceased person in respect of whose death an inquest has been stayed or adjourned under the provisions of subsection (2) of this Section, shall be conveyed to the appropriate authorities in the Republic.”.

5. The principal Ordinance is hereby amended by repealing Section 5 thereby and substituting therefor the following new Section:-

Section 5 of the principal Ordinance repealed and replaced.

"Power to order exhumation.

5.—(1) Notwithstanding any Ordinance or custom to the contrary enacted or obtaining, whenever it shall appear to any coroner that the body of any person who has died in circumstances requiring the holding of an inquest thereon, has been buried without being viewed or without such inquest having been held, or where such inquest, although held, has been quashed or reopened, it shall be lawful for such coroner by his warrant, as in Form A set out in the First Schedule, to order the exhumation of such body; and he shall after such exhumation either proceed to hold an inquest on such body or make an order under the provisions of subsection (2) of Section 4; and the expenses of such exhumation and reinterment shall be paid, upon the coroner's order, out of the general revenue:

Provided that such exhumation shall not be ordered in any case where in the opinion of the coroner there is no reasonable probability of material information being obtained thereby.

(2) Where the coroner proceeds to hold an inquest under the provisions of subsection (1) of this Section or where the body has been conveyed to the appropriate authorities in the Republic under the provisions of subsection (4) of Section 4 and has been returned by such authorities to the Areas, the coroner shall thereupon direct the re-internment thereof."

6. The principal Ordinance is hereby amended by repealing Sections 20 and 29 respectively thereof.

Sections 20 and 29 of the principal Ordinance repealed.

24th April, 1964.

I.M G. WILLIAMS,
Chief Officer.

ORDINANCE 8 OF 1964.

AN ORDINANCE

TO PROVIDE FOR THE COLLECTION OF TAXES.

DENIS BARNETT,
ADMINISTRATOR.

25th April, 1964.

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

1. This Ordinance may be cited as the Tax Collection Ordinance, 1964.

Short title.

Interpretation.

2. In this Ordinance, unless the context otherwise requires:-

“Court” means Judge’s Court of the Sovereign Base Areas;

“tax” means any tax, duty, rate, fee, contribution, charge, surcharge, instalment or other compensation imposed or assessed on any person under any Ordinance for the time being in force in the Areas in respect of which specific provision has been made in the relevant Ordinance for its collection or recovery under the provisions of this Ordinance;

“tax collector” means any person whom the Fiscal Officer may, from time to time, authorise to collect any tax.

Division into tax collection areas.

3. For the purposes of this Ordinance, the Fiscal Officer shall have power to divide the Areas into tax collection areas in charge of a tax collector or tax collectors.

Date on which taxes become due and payable.

4. All taxes to which the provisions of this Ordinance apply shall be deemed to have become due and payable at the expiration of the period provided therefor in the relevant Ordinance or any regulation or order made thereunder.

Warrant of Chief Officer.

First Schedule.

5.—(1) The Chief Officer shall, not later than the 10th day of January in every year, sign and issue a warrant in the form contained in the First Schedule to this Ordinance (hereinafter referred to as the “Warrant”) directing the Fiscal Officer and all tax collectors to proceed with the collection of all taxes immediately after they have become due and payable in the course of the year.

(2) A copy of the Warrant shall be published in the Gazette.

(3) Every tax collector shall cause a copy of the Warrant to be posted on the notice board at the office of the Area Officer of the Area of which he is in charge and at the principal church or mosque or at any other conspicuous place in each village within any such area.

Payment and collection of taxes prior to their becoming due and payable.

6. Unless otherwise provided in any other Ordinance, payment of taxes assessed may, until they become due and payable as in section 4 provided, be made at the office of the Accountant of the Administration or to a tax collector.

Tax collectors to proceed with the collection of taxes which have become due and payable.

7. Upon the issue of the Warrant, the tax collector shall proceed with the collection of all taxes mentioned therein which have become due and payable or will become due and payable thereafter during the course of the year from all persons liable thereto who are ordinarily resident within the tax collection area of which he is in charge.

Surcharge for late payment.

8.—(1) Subject to any other provision in the relevant Ordinance for a surcharge or increase in the amount due, a person owing any tax who has not paid the amount due by him within the period provided for payment allowed in the relevant Ordinance shall be required to pay a surcharge equal to five per centum of the amount of the tax remaining unpaid after the expiration of the aforesaid period.

(2) Whenever any amount which has become payable by way of surcharge as provided in sub-section (1) is not an exact multiple of five mils, such amount shall be increased to the immediately higher multiple of five mils.

(3) All sums imposed by way of surcharge under the provisions of this section shall, upon recovery, unless some other provision for their application is made in the Ordinance under which they have been levied, be paid into the general revenue of the Administration.

9.—(1) If any person owing any tax fails to pay, when so requested by the tax collector, all amounts due by him, the Court may on the application of a tax collector and upon the production of a certificate under the hand of the Fiscal Officer to the effect that any amount is still due and unpaid, summon the person in default before the Court and the Court shall proceed to make inquiry as to the circumstances and means of livelihood of the person in default and shall order such person to pay the sum due, together with any costs occasioned by his default, and such other costs as to the Court may seem fit, either forthwith or by instalments as the Court may direct.

Enforcement
of payment
through Court
proceedings in
the event of
failure to pay.

(2) The tax collector's application and the Fiscal Officer's certificate referred to in sub-section (1) shall be in the form set out in the Second Schedule.

Second
Schedule.

(3) It shall be lawful for the Court, in making an order under sub-section (1), to order that, in default of payment of the sum due or of any instalment thereof, so much of the movable property of the person in default as would be sufficient to satisfy the amount due by such person be seized and sold in the like manner as if it were sold by order of a competent court for the payment of a judgment debt. If no sufficient movable property can be found from which the amount due by a person in default may be collected and recovered, or if on inquiry under sub-section (1) it shall appear to the Court that the person in default has immovable property capable of being sold for the payment of the sum due, it shall be lawful for the Court without any further process to issue its warrant for the sale of immovable property belonging to the person in default in the like manner as if it were sold by order of a competent court for the payment of a judgment debt, and the proceeds of such sale shall be applied in payment of the sum due; and the surplus thereof, after deducting the sum due and also such other costs and charges as may be payable, shall be paid to the person in default.

(4) If no sufficient movable or immovable property can be found from which the amount due by a person in default may be collected and recovered, the Court may, without any further process, commit the person in default to prison for any period not exceeding six months unless payment shall be made before the expiration of such period:

Provided that no imprisonment under this sub-section shall operate as a discharge of the liability of the person in default to pay any sum or instalment in respect of which the imprisonment was awarded.

(5) It shall not be lawful to seize or sell by virtue of an Order of the Court—

- (a) the necessary wearing apparel of the person in default or his family, or the necessary beds and bedding thereof;
- (b) the necessary baking and cooking utensils of the person in default and his family;
- (c) the books, tools, implements, vessels and receptacles absolutely necessary for the profession, trade or calling of the person in default;
- (d) one pair of neat cattle, or one mule and one ass, or two asses, or five sheep or five goats at the option of the person in default;
- (e) every article which is indispensable for the use of the exempted animals;
- (f) the chopped straw and fodder required to feed the exempted animals for three months;
- (g) provisions for three months for the person in default and his family.

(6) It shall not be lawful for the Court in any inquiry under sub-section (1) to inquire into the justice of the assessment of the tax or the correctness of the amount due; but the Court shall proceed to make their order as aforesaid, unless the person in default shall show that he has previously paid the amount due or that he is not the person mentioned in the certificate of the Fiscal Officer.

Power of
Administrator
to prescribe fees.

10. The Administrator may by Order published in the Gazette prescribe the fees to be paid by every person in default in connection with the sale of movable or immovable property of such person for the recovery of any tax due by him, and such fees shall be paid and recovered in addition to and at the same time and manner as the amount due in respect of the tax due.

Collection of
taxes payable by
persons absent
from the Island
of Cyprus.

11. Whenever any tax has become due and payable by any person who is absent from the Island of Cyprus, such tax shall be collected by the tax collector of the tax collection area within which such person owns any movable or immovable property in the same manner as if such person was ordinarily resident therein.

Commission to
be retained by
the Fiscal Officer
out of amounts
collected for
the account of
local bodies.

12. Unless other provision is made in any Ordinance in force for the time being in the Areas, the Fiscal Officer shall retain out of all amounts collected by him for and on behalf of any local body or authority a fee equal to two-and-one-half per centum of the amount collected to cover the cost of collection and shall pay such fee into the general revenue of the Administration.

13. Any person who wilfully obstructs or resists any tax collector in the execution of any of his duties under the provisions of this Ordinance shall be guilty of an offence and shall on conviction be liable to imprisonment for a term not exceeding one year or to a fine not exceeding one hundred pounds, or to both such imprisonment and fine.

Obstructing
tax collectors.

14. The Tax Collection Ordinance, Cap. 329, is hereby repealed:

Repeal
and Savings.

Provided that any taxes which became due and payable under that Ordinance but were uncollected at the date of the coming into operation of this Ordinance shall be collected and recovered in accordance with and subject to the provisions of this Ordinance:

Provided further that all rules, regulations, orders or notices issued under the Ordinance hereby repealed shall be deemed to have been made under this Ordinance and continue in full force until revoked, repealed or replaced under this Ordinance.

FIRST SCHEDULE

(Section 5)

WARRANT

TAX COLLECTION ORDINANCE, 1964.

I,,
Chief Officer, hereby require you and command you to proceed with the collection of the undermentioned taxes which have become due and payable or may hereafter become due and payable during the year ending 31st December, 19...., from all persons liable thereto and in default of payment to take such other steps against the defaulters as may be necessary for the recovery of the amounts in default under the provisions of the Tax Collection Ordinance.

All amounts assessed or imposed under the provisions of Section:

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Chief Officer,
Sovereign Base Areas.

Dated the.....day of.....,19..

(Section 9 (1))

TAX COLLECTOR'S APPLICATION TO COURT.

TAX COLLECTION ORDINANCE, 1964.

[illegible]

Fiscal Officer.

I hereby declare that the above persons are in default of the amounts shown opposite their names, and request that you may sign the certificate hereunder to enable me to forward this application to the Court for action under Section 9 of the Ordinance.

Date..... Tax Collector.....

I hereby certify that the above taxes are still due and unpaid.

Date..... Fiscal Officer.....

I.M.G. WILLIAMS.

25th April, 1964.

Chief Officer.