



SUPPLEMENT No. 2
TO
THE SOVEREIGN BASE AREAS GAZETTE
No. 353 of 15th September, 1972.
LEGISLATION

ORDINANCE 7 OF 1972.

AN ORDINANCE

TO AMEND THE GOVERNMENT LANDS ORDINANCE

DEREK HODGKINSON

5th September, 1972.

ADMINISTRATOR

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 Government Lands (Amendment) Ordinance, 1972 and shall be read as one with the Government Lands Ordinance (hereinafter referred to as “the principal Ordinance”).

Short title.
Cap. 221 (Laws
of Cyprus).

2. Section 4 of the principal Ordinance is hereby amended by deleting therefrom the words “any person who occupies, or who ploughs, sows or otherwise cultivates any land to which this Law applies save under the authority of a grant or disposition made by the Governor under the provisions of Section 2” and substituting therefor the words “any person who occupies, cultivates, enjoys or uses in any way any land to which this Ordinance applies save under the authority of a grant or disposition under the provisions of this Ordinance or any other Ordinance in force for the time being”.

Section 4
of principal
Ordinance
amended.

5th September, 1972.

W.C. CURTIS

Chief Officer.

AN ORDINANCE
TO AMEND THE CRIMINAL CODE

DEREK HODGKINSON

5th September, 1972.

ADMINISTRATOR

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

Short title.

Cap. 154 (Laws
of Cyprus).
Ordinances
11/63, 17/63,
10/66.

Section 281
of principal
Ordinance
amended.

1. This Ordinance may be cited as the Criminal Code (Amendment) Ordinance, 1972 and shall be read as one with the Criminal Code (hereinafter referred to as "the principal Ordinance").

2. Section 281 of the principal Ordinance is hereby amended as follows:—

- (a) by deleting the marginal note thereto and substituting therefor the following new marginal note:
- "Unauthorised occupation, cultivation, enjoyment or use.";
- (b) by deleting in the first and second lines of subsection (1) thereof the words "any person who ploughs, sows or otherwise cultivates" and substituting therefor the words "any person who occupies, cultivates, enjoys or uses in any way";
- (c) by deleting the full stop at the end of subsection (1) thereof and inserting immediately after the words "six months" appearing therein the words "or to a fine not exceeding fifty pounds or to both such imprisonment and fine".

W.C. CURTIS

5th September, 1972.

Chief Officer.

ORDINANCE 9 OF 1972.

AN ORDINANCE

TO RETAIN AND EXTEND THE CONTROL OVER THE
ACQUISITION OF IMMOVABLE PROPERTY.

DEREK HODGKINSON
ADMINISTRATOR

6th September, 1972.

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 Immovable Property Acquisition (Control) Ordinance, 1972. Short title.

2. In this Ordinance, unless the context otherwise requires— Interpretation.

“acquisition of immovable property within the Sovereign Base Areas” includes—

 - (a) a lease of immovable property lying within the Sovereign Base Areas for a period exceeding thirty-three years or which, together with any option to extend or renew such lease, may exceed thirty-three years;
 - (b) the acquisition of a share in a Cypriot Corporation established as a corporate body in the Areas or the Republic which owns immovable property in the Sovereign Base Areas, or in the Sovereign Base Areas and the Republic, whenever by such acquisition and taking into account any other shares of the same Corporation owned by persons who are not Cypriots the said Corporation would cease to be a Cypriot Corporation as defined in this Section;
 - (c) the creation of a trust for the benefit of a non-Cypriot which relates wholly or in part to any immovable property, a lease of immovable property falling within paragraph (a) hereof or a share in a corporation the acquisition of which falls within paragraph (b) hereof,

but does not include acquisition by inheritance;

“Cypriot” includes—

 - (a) a Cypriot as defined in the Citizens of the Republic (Jurisdiction of Courts) Ordinance, 1960; Ordinance 6 of 1960.
 - (b) any other person born in the Island of Cyprus whose parents were ordinarily resident in any part of the Island of Cyprus at the time of his birth, or whose father was born in the Island of Cyprus at a time when the parents of the said father were ordinarily resident in any part of the Island of Cyprus;

- (c) a wife or widow of a Cypriot in respect of whose marriage to such person there has not been a decree of dissolution or judicial separation (by whatever name called) by a competent Court of any country ;

“Cypriot Corporation” means any company, corporation or other corporate body established in the Areas or the Republic, other than a company, corporation or other corporate body so established where—

- (a) one half or more of the directors, or persons occupying the positions of directors by whatever name called, are not Cypriots ; or
- (b) one half or more of the voting power is in the hands of persons who are not Cypriots or who exercise their voting powers directly or indirectly on behalf of persons who are not Cypriots ; or
- (c) one half or more of the shares belongs to persons who are not Cypriots ;
- (d) a person who is not a Cypriot is in possession, at the time when a corporation acquires immovable property, of any authority given to him under the articles of association or any founding instrument of such corporation which ensures that the business of such corporation shall be conducted at his discretion :

Provided that whenever the authority referred to in this paragraph is granted to two or more persons acting jointly, the corporation shall not be deemed to be a company controlled by non-Cypriots unless one half or more of such persons is composed of persons who are not Cypriots ; or

- (e) one half or more of any controlling interest substantially belongs to a person who is not a Cypriot or to a corporation falling within any of the other paragraphs of this definition;

“trust for the benefit of a non-Cypriot” means a trust of any nature whose existing beneficiary or one of the existing beneficiaries is a non-Cypriot and includes any express or implied contract or agreement, whether written or oral, by virtue of which any property not belonging to a non-Cypriot shall be possessed by him or for his benefit, or shall be at his disposal other than by a lease not falling within paragraph (a) of Section 2 of this Ordinance.

Restrictions on acquisition of immovable property by persons other than Cypriots or Cypriot Corporations.

3.—(1) After the date of the coming ^{into force} of this Ordinance, the acquisition, other than by ^{a Cypriot or} a Cypriot Corporation, of immovable property within the Sovereign Base Areas shall be prohibited without the prior consent in writing of the Administrator, and any such acquisition of any immovable property effected in contravention of this section and any relative registration of such immovable property shall be null and void.

Cap. 149
(Laws of
Cyprus).

(2) A valid contract or agreement, whether written or oral, made under the Contract Ordinance or any other Ordinance, relating to the acquisition by a non-Cypriot of any immovable

corr.

37/7

property shall not confer upon him or for his benefit any right on, or interest in, such property except after the consent in writing of the Administrator as provided in subsection (1) of this Section.

(3) Nothing in this Ordinance shall affect the right of a non-Cypriot to take any of the actions referred to in Section 2 of the Sale of Land (Specific Performance) Ordinance.

Cap. 232
(Laws of
Cyprus),
Ordinance
13 of 1970.

4. The Administrator may make Regulations to be published in the Gazette generally for the better carrying into effect of the purposes of this Ordinance, and in particular may in such Regulations exempt any person or class of persons from the operation of this Ordinance.

Power to make
Regulations.

5. The Immovable Property Acquisition (Control) Ordinance, 1969 is hereby repealed, without prejudice to anything done or left undone thereunder.

Repeal of
Ordinance
16 of 1969.

W.C. CURTIS

6th September, 1972.

Chief Officer.

AN ORDINANCE

TO AMEND THE COMMODITIES AND SERVICES
(REGULATION AND CONTROL) ORDINANCE.

DEREK HODGKINSON

6th September, 1972.

ADMINISTRATOR

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

Short title.

1. This Ordinance may be cited as the Commodities and Services (Regulation and Control) (Amendment) Ordinance, 1972 and shall be read as one with the Commodities and Services (Regulation and Control) Ordinance, as amended from time to time (hereinafter referred to as "the principal Ordinance").

Ordinances
11/62, 9/63,
3/67.Section 3 of
principal
Ordinance
amended.

2. Section 3 of the principal Ordinance is hereby amended by inserting in the third and fourth lines of subsection (1) thereof immediately after the words "or its availability at fair prices" the words "or the control of quality, packing or classification of a commodity and any action relating thereto".

New Section 4A
added to
principal
Ordinance.

3. The principal Ordinance is hereby amended by inserting immediately after Section 4 thereof the following new section to be numbered 4A:—

"Power of the Administrator to fix type, classification etc. of a controlled commodity.

4A.—(1) Notwithstanding the provisions of Section 4 of this Ordinance, the Administrator may, by an order to be published in the Gazette, prescribe, in relation to the sale or storage or offer for sale of any controlled commodity—

- (a) the type and classification of any commodity;
- (b) the quality of any commodity with regard to such classification;
- (c) the manner of packing of any commodity;
- (d) the containers in which the packing or placing of any commodity shall be carried out;
- (e) the net weight of any commodity in the said containers, and
- (f) anything relevant to, or consequential upon, the matters referred to above.

(2) Whenever any of the aforementioned matters is prescribed by order under subsection (1) of this Section, any containers containing any commodity for sale or storage, shall display a label

specifying distinctly and in block letters particulars of the matters which may have been prescribed as in this section provided.

(3) For the purposes of this section—

“container” means any basket or box and in general any container in which a commodity is sold or stored or offered for sale and includes any container prescribed or specified in the order ;

“net weight” means the weight of any commodity in the container.”.

4. The principal Ordinance is hereby amended by inserting immediately after Section 5 thereof the following new section to be numbered 5A :—

New Section 5A
added to
principal
Ordinance.

“Sales etc.
of commodities
contrary to
the provisions
of Order
issued under
Section 4A are
prohibited.”

5A. Whenever any matter referred to in subsection (1) thereof has been prescribed by order under Section 4A of this Ordinance in respect of any controlled commodity, the sale or storage or offer for sale of such commodity by any person—

(a) in containers different from those prescribed or specified in the order ;

(b) in contravention of the provisions of the order relating to matters prescribed therein or without compliance to those provisions,

shall be prohibited.”.

5. Section 12 of the principal Ordinance is hereby amended by inserting in the second line of paragraph (a) of subsection (2) thereof immediately after the words “or any controlled commodity” the words “intended for sale is stored”.

Section 12
of principal
Ordinance
amended.

W.C. CURTIS

6th September, 1972.

Chief Officer.

(SBA/105/11)

AN ORDINANCE

TO PROTECT AND PRESERVE THE RIGHTS OF THE
INHABITANTS OF ZAKAKI VILLAGE IN RELATION
TO THEIR COMMUNAL PROPERTY UPON THE
INCORPORATION OF ZAKAKI INTO THE
MUNICIPAL LIMITS OF LIMASSOL
TOWN IN THE REPUBLIC.

DEREK HODGKINSON

7th September, 1972.

ADMINISTRATOR

WHEREAS on and after the 16th day of August 1960 the village of Zakaki lay partly within the Sovereign Base Areas and partly within the District of Limassol in the Republic of Cyprus ;

AND WHEREAS the property within the Sovereign Base Areas described in the Schedule to this Ordinance (hereinafter referred to in this Ordinance as the "Zakaki Merra") is recorded in the books of the Limassol District Land Registry Office in the Republic of Cyprus as being for the use and enjoyment by the inhabitants of the said village as a communal grazing ground ;

AND WHEREAS Section 19 of the Immovable Property (Tenure, Registration and Valuation) Ordinance makes provision in relation to the enjoyment of communal property lying within the Sovereign Base Areas by inhabitants of towns, villages and quarters ;

AND WHEREAS by legislation of the Republic of Cyprus which came into operation on the 17th day of June, 1972 that part of the village of Zakaki which lies within the Republic has been incorporated into the Municipality of Limassol and has been designated a quarter of the said Municipality ;

AND WHEREAS it is not, for the time being, appropriate or necessary to set up a municipality within the Sovereign Base Areas ;

AND WHEREAS it is desirable to ensure that the rights of the inhabitants for the time being of the former village of Zakaki, in relation to the Zakaki Merra, shall be preserved and protected ;

NOW THEREFORE it is enacted by the Administrator of the Sovereign Base Areas of Akrotiri and Dhekelia as follows :—

1. This Ordinance may be cited as the Zakaki Communal Property (Special Provisions) Ordinance, 1972.

2. Notwithstanding the provisions of any other Ordinance, on the coming into force of this Ordinance the Zakaki Merra shall be enjoyed communally by the inhabitants for the time being of Zakaki Quarter and Section 19 of the Immovable Property (Tenure,

Cap. 224
and Law
3 of 1960
(Laws of
Cyprus).
Ordinance
12 of 1966.

Short title.

Registration and Valuation) Ordinance shall continue to apply to the said quarter to the same extent as if it were a village lying entirely within the Areas.

3. This Ordinance shall be treated as having come into operation on the 17th day of June, 1972.

SCHEDULE

Survey Reference			Description
Village	Plot No.	Sheet/Plan	
Zakaki	1 (part)	LIX. 17	All that area of land more particularly defined as the area delineated red on Survey Serial Plan No. 2358.
	3 (part)	LIX. 17	

7th September, 1972.

W.C. CURTIS

Chief Officer.

AN ORDINANCE

TO AMEND THE FACTORIES ORDINANCE.

DEREK HODGKINSON

9th September, 1972.

ADMINISTRATOR

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

Short title.

Cap. 134 (Laws of Cyprus), Ordinance 22 of 1964.

1. This Ordinance may be cited as the Factories (Amendment) Ordinance, 1972 and shall be read as one with the Factories Ordinance (hereinafter referred to as "the principal Ordinance").

Section 37 of principal Ordinance amended.

2. Section 37 of the principal Ordinance is hereby amended by deleting in the second line of subsection (3) thereof the word "three" and substituting therefor the word "two".

Section 41 of principal Ordinance amended.

3. Section 41 of the principal Ordinance is hereby amended by inserting immediately after the word "permits" appearing in the third line of subsection (4) thereof the words "immediately before installation and use for the first time and thereafter".

Section 42 of principal Ordinance amended.

4. Section 42 of the principal Ordinance is hereby amended by deleting in the first line of paragraph (f) of subsection (1) thereof the word "handle" and substituting therefor the word "handhole".

Section 71 of principal Ordinance amended.

5. Section 71 of the principal Ordinance is hereby amended by deleting in the first line of paragraph (c) of subsection (1) thereof the Latin number "II" and substituting therefor the Latin number "V".

Section 75 of principal Ordinance amended.

6. Section 75 of the principal Ordinance is hereby amended as follows:—

(a) by inserting in paragraph (e) of subsection (1) thereof immediately after the words in brackets, the words "lifts, hoists, chains, ropes, slings, cranes and other lifting machines";

(b) by deleting paragraph (g) of subsection (1) thereof and substituting therefor the following paragraph:

"(g) the provisions of Part VII with respect to regulations for safety and health;"

Section 76 of principal Ordinance amended.

7. Section 76 of the principal Ordinance is hereby amended as follows:—

(a) by inserting in paragraph (e) of sub-section (1) thereof immediately after the words in brackets, the words "lifts, hoists, chains, ropes, slings, cranes and other lifting machines";

- (b) by deleting paragraph (g) of subsection (1) thereof and substituting therefor the following paragraph :

“(g) the provisions of Part VII with respect to regulations for safety and health ;”.

8. The principal Ordinance is hereby amended by repealing Section 95 thereof and substituting therefor the following section :—

Section 95
of principal
Ordinance
repealed and
replaced.

“Offences
and
penalties.

95.—(1) Subject as hereafter in this Ordinance provided, any person guilty of an offence under this Ordinance for which no express penalty is provided by this Ordinance shall be liable on conviction to—

- (a) a fine not exceeding ten pounds in the case of employed persons ;
- (b) a fine not exceeding sixty pounds in every other case,

and, if such offence is a continuing offence, to a further fine not exceeding ten pounds for each day during which the offence is continued.

(2) In relation to convictions for offences which were likely to have caused death or bodily injury to any person, sub-section (1) of this section shall apply as if for the penalty provided in paragraph (a) thereof the penalty of fifty pounds or seven days imprisonment or both such penalties were substituted and for the penalty provided in paragraph (b) thereof the penalty of three hundred pounds or imprisonment for one month or both such penalties were substituted.

(3) In relation to convictions for offences which have actually caused death or bodily injury to any person, sub-section (1) of this section shall apply as if for the penalty provided in paragraph (a) thereof the penalty of one hundred pounds or one month's imprisonment or both such penalties were substituted and for the penalty provided in paragraph (b) thereof the penalty of five hundred pounds or imprisonment for three months or both such penalties were substituted.”.

9. The principal Ordinance is hereby amended by repealing section 97 thereof.

Section 97
of principal
Ordinance
repealed.

W.C. CURTIS

9th September, 1972.

Chief Officer.

(SBA/107/8)

ORDINANCE 13 OF 1972.

AN ORDINANCE

TO AMEND THE STAMP ORDINANCE, 1964

DEREK HODGKINSON

9th September, 1972.

ADMINISTRATOR

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

Ordinances
13 of 1964,
10 of 1968 and
9 of 1969.

1. This Ordinance may be cited as the Stamp (Amendment) Ordinance, 1972 and shall be read as one with the Stamp Ordinance, 1964 as amended from time to time (hereinafter referred to as “the principal Ordinance”).

First Schedule
to the principal
Ordinance
repealed
and replaced.

2. The principal Ordinance is hereby amended by repealing the First Schedule thereto and substituting therefor the following new First Schedule:—

"FIRST SCHEDULE

(Section 4.)

STAMP DUTIES

Item	Nature of Document	Value of stamp £ mils
1	<p>ACKNOWLEDGMENT of a debt of £1 or over in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book or on a separate piece of paper when such book or paper is left in the creditor's possession</p> <p>Provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.</p> <p style="text-align: center;"><i>Exemptions :</i></p> <p style="text-align: center;">Bankers' passbook or statement of account.</p>	0.010
2	AFFIDAVIT or solemn declaration in writing not otherwise by Ordinance or Rules of Court provided for	0.500
3	<p>AGREEMENTS :—</p> <p>(A)—Agreement or memorandum of agreement and all documents embodying any agreement and stipulating any fixed sum not otherwise chargeable :</p>	
	(1) For sums of £1 to £25	0.015
	(2) For sums exceeding £25 but not exceeding £50	0.050
	(3) " " " £50 " " " £75	0.075
	(4) " " " £75 " " " £100	0.100
	(5) " " " £100 " " " £150	0.175
	(6) " " " £150 " " " £200	0.250
	(7) " " " £200 " " " £300	0.300
	(8) " " " £300 " " " £400	0.350
	(9) " " " £400 " " " £500	0.500
	(10) " " " £500 " " " £750	0.700
	(11) " " " £750 " " " £1,000	0.950
	(12) " " " £1,000 " " " £1,500	1.500
	(13) " " " £1,500 " " " £2,000	2.000
	(14) " " " £2,000 " " " £3,000	3.000
	(15) " " " £3,000 " " " £4,000	4.000
	(16) " " " £4,000 " " " £5,000	5.000
	(17) " " " £5,000 " " " £7,500	7.000
	(18) " " " £7,500 " " " £10,000	9.000
	(19) " " " £10,000 " " " £15,000	13.000
	(20) " " " £15,000 " " " £20,000	20.000
	(21) " " " £20,000 " " " £30,000	27.000
	(22) " " " £30,000 " " " £40,000	35.000
	(23) " " " £40,000 " " " £50,000	50.000
	(24) and so on, adding one thousand and five hundred mils on every £1,000 or part of £1,000.	

Item	Nature of Document	Value of stamp £ mils
	(B)—Agreement or memorandum of agreement and all documents embodying any agreement in which no fixed sum is stipulated, not otherwise chargeable	0.750
	<i>Exemptions :</i>	
	(a) Agreement for the hire of any labourer, artificer, manufacturer, apprentice, or menial servant.	
	(b) Agreement relating to the wages of any seaman on board of any vessel using the ports of the Island of Cyprus.	
	(c) Agreement relating to the sale or purchase of any goods, wares or merchandise.	
	(d) Agreement relating to the lease of immovable property entered into by the government of any foreign Power, which the Administrator may direct to be exempted, regard being had to any arrangement made between such Power and Her Majesty's Government for reciprocal exemption.	
	(e) Bill of sale and generally any instrument relating to the purchase of a ship or share therein or of any interest thereof in connection with registration in the Cyprus Register of Ships and any such instrument relating to the sale and contractual transfer generally of a ship or share therein or of any other interest therein as registered in the Cyprus Register of Ships.	
	(f) Agreement and any instrument generally relating to the mortgage of a ship registered in the Cyprus Register of Ships or share therein or of any other interest thereof.	
4	AGREEMENT TO LEASE (as for Lease No. 18).	
5	APPOINTMENT IN EXECUTION OF A POWER by trustees where made by any instrument not being a will	0.750
6	ATTORNEY. (See Power of Attorney No. 23.).	
7	BILL OF EXCHANGE, not being a cheque or letter of credit :	
	(a) Where payable on demand or at sight or on presentation or within three days after date of sight	0.015
	(b) Where payable otherwise than on demand	As for an Agreement (No. 3)
8	BILL OF LADING ISSUED IN THE AREAS on the original and every signed copy	0.100
9	BOND	As for an Agreement (No. 3)
	<i>Exemptions :</i>	
	Bail bonds in criminal cases, recognisances to prosecute or give evidence, or recognisances for personal appearance or otherwise issued or taken by the Police or under the Criminal Procedure Ordinance.	
10	CHARTER PARTY	1.000
11	CHEQUE	0.015
12	COMPANIES :	
	(a) On the Memorandum of Association of any company to be registered	As for an Agreement in which no fixed sum is stipulated (No. 3 (B)).

Item	Nature of Document	Value of stamp
		£ mils
(b)	On the Articles of Association of any company to be registered	As for an Agreement in which no fixed sum is stipulated (No. 3 (B)).
(c)	On the amount of the nominal share capital of any company to be registered and on the amount of any increase of the registered share capital of any company now registered or to be registered hereafter	0.250 for every £ 100 or part thereof.
(d)	Contract or particulars thereof for the allotment of shares by a company for a consideration other than cash : On the total amount considered as paid on the shares allotted	As for an Agreement (No. 3)
(e)	Instrument creating a charge by a company otherwise than mortgage upon a ship registered in the Cyprus Register of Ships or share therein or any other interest thereof : On the maximum amount thereby secured	0.200 for every £ 100 or part thereof.
(f)	Debenture being a marketable security : On the amount thereby secured :	
	(i) if transferable by endorsement or by separate instrument of transfer :	
	Not exceeding £25	0.025
	Exceeding £25 but not exceeding £50	0.050
	Exceeding £50 but not exceeding £100	0.125
	For every additional £100 (or part thereof) of such amount	0.200
	(ii) if transferable by delivery	As for a share warrant (Para. (g)).
	The term "debenture" includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.	
	<i>Exemptions :</i>	
	A debenture issued by a company or other body corporate in terms of a duly stamped registered instrument creating a charge or a recorded instrument evidencing the registration of a mortgage in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture holders :	
	Provided that the debentures so issued are expressed to be used in terms of the said instrument creating the charge or evidencing the mortgage.	
(g)	Share warrants to bearer issued by a company : On the nominal value of the shares :	
	Not exceeding £25	0.050

Item	Nature of Document	Value of stamp
		£ mils
	Exceeding £25 but not exceeding £50	0.100
	Exceeding £50 but not exceeding £100	0.250
	For every additional £100 (or part thereof) of such value ...	0.500
	(h) Transfers :—	
	(i) of shares in a company or other body corporate ;	
	(ii) of debentures, being marketable securities transferable by endorsement or by separate instrument of transfer, whether the debentures are liable to duty or not :	
	On the amount or value of the consideration	As for an Agreement (No. 3)
	Where there is no consideration	As for an Agreement in which no fixed sum is stipulated (No. 3 (B)).
13	COPY OR EXTRACT certified to be a true copy or extract by any public officer and not chargeable under any other Ordinance or public instrument for the time being in force	0.100
	<i>Exemptions :</i>	
	Copy of any document which a public officer is legally required to make or furnish for record in any public office or for any public purpose.	
14	COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid —	
	(a) if the duty with which the original instrument is chargeable does not exceed one hundred mils	The same duty as is payable on the original.
	(b) in any other case	0.100
15	CUSTOMS AND EXCISE —	
	(1) Vessel's Inward Manifest (Cargo)	2.000
	(2) Vessel's Inward Manifest (No Cargo)	1.000
	(3) Vessel's Coastwise Manifest	1.000
	(4) Vessel's Outward Manifest	2.000
	(5) Vessel's Supplementary Manifest or Amended Manifest	1.000
	(For the purposes of this item, the expression "vessel" shall include ships and aircraft).	
16	HYPOTHECATION OR PAWN, that is to say, any instrument evidencing an agreement relating to the hypothecation or pawn of movable property, where such deposit hypothecation or pawn has been made by way of security for the repayment of money advanced or to be advanced by way of loan or for an existing or future debt ...	As for an Agreement (No. 3)
17	INDEMNITY BONDS, GUARANTEE BONDS OR SECURITY BONDS	As for an Agreement (No. 3)

Item	Nature of Document	Value of stamp
18	LEASE including an agreement for a lease, a tenancy or hiring an underlease or sub-lease, sub-tenancy or sub-hiring and any writing on an application for a lease intended to signify that the application is granted where by such lease the rent is fixed —	£ mills
	(1) where the lease purports to be for a fixed term — On the amount or value of the rent secured including the amount of any premium on the lease	As for an Agreement (No. 3)
	(2) where the lease purports to be in perpetuity :— On the amount or value of the rent secured, including the amount of any premium on the lease, for a term of one hundred years	As for an Agreement (No. 3)
19	LETTER OF CREDIT, that is to say, any instrument by which one person authorises another to give credit to the person in whose favour it is drawn	0.100
20	LETTER OF GUARANTEE	0.250
21	PARTNERSHIPS :— Articles of partnership or other agreement of partnership	As for an Agreement (No. 3)
22	POLICIES OF INSURANCE :—	
	(1) <i>Life</i> : On all policies executed or issued in the Areas :— Where the sum payable at death or maturity or otherwise, as the case may be —	
	(a) does not exceed £500	0.300
	(b) exceeds £500 but does not exceed £1,000	0.600
	(c) exceeds £1,000 but does not exceed £5,000	1.250
	(d) exceeds £5,000	3.000
	(2) <i>Fire, etc.</i> : For any payment agreed to be made by way of indemnity against loss or damage of or to any property in the Areas by fire or otherwise :—	
	(a) in case the sum assured does not exceed £1,000	0.150
	(b) in other cases	0.300
	(3) <i>Sea - Policy</i> :	
	(a) Not exceeding £100	0.050
	(b) Exceeding £100	0.200
	(4) <i>Workmen's Compensation</i>	0.100
	(5) <i>Act Policies</i> , for the purposes of Cap. 333 (Laws of Cyprus) and air travel insurance, Travel Coupons	0.050
	(6) <i>Policies of any other kind</i> (except those composed under section 9 of the Ordinance)	0.100
23	POWER OR LETTER OF ATTORNEY :—	
	(a) when executed for the sole purpose of authorising a single person to do an act in connection with a single transaction	0.250
	(b) in any other case	1.000

Item	Nature of Document	Value of stamp
	<i>Exemptions :</i>	£ mils
	(a) Pay order addressed by a person to an officer of the Administration by whom salary or wages of that person are payable requesting him to pay such salary or wages due or any part thereof to a third person.	
	(b) Power of attorney, proxy paper or voting paper relating solely to the property of a person against whom a Receiving Order has been made under the Bankruptcy Ordinance, Cap 5 (Laws of Cyprus).	
	(c) When executed for the sole purpose of appointing or authorising a proxy to vote at any one meeting at which votes may be given by proxy, whether the number of persons named in such instrument be one or more.	
24	PROMISSORY NOTE	As for a Bill of Exchange (No. 7) according as it is payable on demand or payable otherwise than on demand, as the case may be.
25	RECEIPT OR DISCHARGE for the amount of two thousand mils or upwards	0.010
	<i>Exemptions :</i>	
	(a) Receipt given for money deposited in any bank, or with any banker, to be accounted for and expressed to be received from the person to whom the same is to be accounted for.	
	(b) Acknowledgment by any banker of the receipt of any bill of exchange or promissory note for the purpose of being presented for acceptance or payment.	
	(c) Receipt given by a public officer for money paid by way of imprest or advance, or in adjustment of an account, where he derives no personal benefit.	
	(d) Receipt given for or on account of any salary, pay, allowance, wages, or for or on account of any other like payment made to or for the account or benefit of any person, being the holder of an office or an employment under the Administration or for on account of money paid in respect of any pension, gratuity, superannuation allowance, compassionate allowance, or other like allowance.	
	(e) Receipt given for the return of any tax or Customs duty.	
	(f) Receipts and cheques given or drawn on behalf of the Administration.	
	(g) Receipt written upon a promissory note, bill of exchange, written obligation or other similar document duly stamped.	
	(h) Receipts given for payment made pursuant to the Savings Loan Ordinance or any Regulations made thereunder.	
26	SURRENDER OF LEASE :	
	(1) Without consideration	0.150
	(2) With consideration :	
	On the amount of consideration	As for an Agreement (No. 3)
	<i>Exemptions :</i>	
	Surrender of lease, when such lease is exempted from duty.	

Item	Nature of Document	Value of stamp
		£ mils
27	SURVEY OF DAMAGED GOODS :— On the value of the merchandise as assessed after survey ...	As for an Agreement (No. 3)
28	UNDERTAKING to shipping agent for the delivery of goods pending arrival of shipping documents : (a) where no fixed sum is stipulated or where the sum stipulated does not exceed £50 (b) where the sum stipulated exceeds £50	0.050 0.100
29	TRADE MARKS AND PATENTS :— Document or Instrument of Assignment :— (i) On the amount of the consideration (ii) Where no fixed amount of consideration is stipulated	0.250 for every £100 or part thereof. 0.750
30	TRANSFER (whether with or without consideration) of any interest secured by a bond or policy of insurance :— (1) if the duty on such bond or policy does not exceed five hundred mils (2) in any other case <i>Exemptions :</i> Transfers by endorsement : (1) of a promissory note ; (2) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods.	The duty with which such bond or policy of insurance is chargeable. 0.750
31	TRANSFER OF LEASE by way of assignment and not by way of under-lease : (a) without consideration (b) with consideration :— On the amount of the consideration for the transfer	0.500 As for an Agreement (No. 3)
32	TRUST : A. — Declaration of — of, or concerning, any property when made by any writing not being a Will B. — Revocation of — of, or concerning, any property when made by any instrument other than a Will	1.000 0.500
33	ANY INSTRUMENT (if attested) not otherwise provided for	0.300
34	WILLS, codicils of Wills, or other testamentary instruments	2.000".

W.C. CURTIS

Chief Officer.

9th September, 1972.

(104/13)

