



SUPPLEMENT No. 2
TO
THE SOVEREIGN BASE AREAS GAZETTE
No. 515 of 30th December, 1978.
LEGISLATION

ORDINANCE 12 OF 1978.

AN ORDINANCE

TO PROVIDE FOR THE IMPOSITION
OF DUTIES OF CUSTOMS AND EXCISE.

W. R. TAYLOR
ADMINISTRATOR

22nd December, 1978.

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

PART I
INTRODUCTORY.

1. This Ordinance may be cited as the Customs and Excise Duties Ordinance, 1978. Short title.

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

“clearance”, in relation to goods, means the presentation of an entry with the documents prescribed by any Customs Ordinances in force for the time being, the payment of any Customs duties due thereon, and their removal from Customs control ;

“Customs Ordinances” includes this Ordinance, the Customs and Excise Ordinance, 1969 as well as all Ordinances, and Public Instruments relating to Customs and Excise in force in the Areas ;

Ordinances
12/69, 9/71, 2/75,
4/77, 8/77.

“European Economic Community” and “Countries of the European Economic Community” mean those countries and territories of the European Economic Community specified in the First Schedule ;

First
Schedule.

“import” with its grammatical variations and cognate expressions means the bringing of goods into or within the Areas by sea or air from a place other than the Republic outside the Areas ;

Law 18/78,
33/78, 45/78.

“Republican Law” means any Republican Law equivalent to and dealing with the same matters or things as this Ordinance.

Ordinances
12/69, 9/71, 2/75,
4/77, 8/77.

(2) Any word or expression used in this Ordinance and defined in the Customs and Excise Ordinance, 1969 unless the context otherwise requires, shall bear in this Ordinance the meaning assigned to it by the Customs and Excise Ordinance, 1969.

PART II

CUSTOMS DUTIES.

Customs duties.

3.—(1) Unless otherwise provided in this or any other Ordinance there shall be charged, levied, collected and paid for the general benefit of the Administration, upon all goods specified in the Second Schedule—

Second Schedule.

(a) which, after importation into the Areas or the Republic are cleared for home use within either territory ; or

(b) which being included in the report of any vessel or aircraft are not produced to the officer, as in section 30 of the Customs and Excise Ordinance, 1969 provided,

Ordinances
12/69, 9/71, 2/75,
4/77, 8/77.

the several duties (hereinafter referred to as Customs duties) appearing in the said Schedule and set opposite each item respectively in the column of the same Schedule which, under section 4 or 5 of this Ordinance is applicable to such goods :

Provided that no duty shall be paid on gifts received through the Parcel Post if the duty payable is less than five hundred mils per parcel.

(2) The Administrator may, with a view to affording protection to goods produced in the Areas or the Republic, by Order published in the Gazette, if it appears to him expedient in the public interest to do so, direct that on the importation into the Areas of goods of any description there shall be charged under this section in the case of goods liable to duty *ad valorem* such rate of duty not exceeding by more than five per cent *ad valorem* the rate in force at the time and in the case of goods liable to duty at a specific rate by more than five per cent of that rate as may be specified in the Order.

Preferential
Tariff.

Second Schedule.

4.—(1) (a) The rates of Customs duties set forth in the column headed “European Economic Community rate of duty” of the Second Schedule shall apply to dutiable goods, which are shown to the satisfaction of the Fiscal Officer by means of a certificate of origin properly completed in the approved form, to have been consigned to the Areas or the Republic from and grown, produced or manufactured in the European Economic Community :

Provided that goods shall be deemed to have been grown, produced or manufactured in the European Economic Community if they satisfy the rules of consignment and origin specified in

the Protocol concerning the definition of the concept of "originating products" and methods of administrative co-operation which constitutes an annex to the additional Protocol to the Agreement establishing an Association between the Republic of Cyprus and the European Economic Community signed at Brussels on the 15th September, 1977.

(b) For the purposes of this sub-section "Association Agreement" means the Association of the Republic of Cyprus with the European Economic Community signed at Brussels on the 19th December, 1972.

(2) No claim for the payment of Customs duties at preferential rates shall be allowed unless made by the importer or owner of the goods on the entry at the time of clearance :

Provided that whenever such claim is not substantiated at the time of the presentation of the entry by the approved certificate of origin, duty is paid at the general rates as provided for under section 5 of this Ordinance, being adjusted accordingly on production of the certificate of origin within a period not exceeding six months from the presentation of the entry.

(3)—(a) In the case of goods (except in manufactured tobacco) imported through the post or in baggage accompanied by passengers from any country in the First Schedule, the Fiscal Officer may, if satisfied that they have been grown, produced or manufactured in such country as provided in sub-section (1) of this section of the Ordinance, apply the preferential rates of duty applicable in each case without the production of a certificate if satisfied further that—

(i) the goods are not for sale ; and

(ii) each consignment of goods shall not exceed £25 in value for each consignee or in the case of passengers' luggage the value of the goods shall not exceed £75 for each passenger ;

(b) In exceptional cases where the production of a certificate of origin is, in the opinion of the Fiscal Officer, exceedingly difficult, the Fiscal Officer may prescribe any other means he deems satisfactory for the determination of the origin of the goods.

5. The rates of customs duties set forth in the column headed "General Rate of Duty" of the Second Schedule shall apply to all dutiable goods not entitled to admission under the Preferential Tariff.

General Tariff.
Second Schedule.

6.—(1) Notwithstanding anything in this Ordinance contained, the assessment, levying, payment and collection of customs duties in respect of goods of the Forces of the United Kingdom, United Kingdom Authorities, Authorised Service Organisations, Contractors, Sutlers, members of a force or civilian component and their dependents shall be subject to the relative provisions of the Treaty of Establishment, and Customs duties shall be assessed, levied, paid and collected subject to such provisions.

Customs
arrangements
relating to the
Armed Forces,
etc.

(2) Notwithstanding anything in this Ordinance contained, any used goods, used materials, or used equipment imported and subsequently sold in the Areas by any United Kingdom

Authorities as defined in Annex B, Part I, of the Treaty of Establishment shall, notwithstanding that such goods, if cleared by any person other than such authority, would have been charged with a higher or lower rate of Customs duty, or have been exempted from duty, be charged with Customs *ad valorem* at twenty *per centum* on the value of used goods, materials or equipment, at the time of their disposal.

(3) For the purposes of this section—

- (a) "Treaty of Establishment" means the Treaty concerning the Establishment of the Republic of Cyprus signed at Nicosia on the 16th August, 1960, and includes the Exchange of Notes regarding Customs Duties signed at Nicosia on the same date;
- (b) any word or expression used in sub-section (1) of this section of the Ordinance shall bear the meaning assigned to it in the Treaty of Establishment.

PART III

EXCISE DUTIES.

Excise duties.

Third Schedule.

7.—(1) Except where otherwise provided in the Third Schedule and subject to the provisions of any Customs Ordinances in force for the time being, there shall be charged, levied, collected and paid for the general benefit of the Administration, excise duties upon all imported goods specified in the said Third Schedule and upon all goods specified, which being goods manufactured or produced in the Areas or the Republic, are cleared for home use or otherwise become liable to excise duty; the several rates of excise duties (hereinafter referred to as "excise duties") appearing in the said Schedule and set opposite each item therein, shall be applicable to such goods:

Provided that for the purposes of this section the time of clearance is:—

- (a) in the case of locally produced spirits the time of delivery from the Vine Products Commission of the Republic or the issue by a distiller as provided in Republican Regulation 8 of the Spirits Regulations, 1968; and
- (b) in the case of any other goods except where otherwise provided in this or any other Ordinance, the time of delivery from the factory or place of production or manufacture.

(2) Whenever in accordance with the provisions of the present section excise duty is charged *ad valorem*, the dutiable value:—

- (a) in the case of imported goods is the dutiable value as provided for by section 159 of the Customs and Excise Ordinance, 1969;
- (b) in the case of locally produced or manufactured goods is the normal sale price for goods delivered from the factory or place of production:

Supl. No. 3
to the Rep.
Gazette No. 639
of 7/3/68.

Ordinances
12/69, 9/71, 2/75,
4/77, 8/77.

Provided that for the purposes of definition of the normal sale price, the provisions of the First Schedule to the Customs and Excise Ordinance, 1969 are, *mutatis mutandis*, applicable.

(3) Except where otherwise provided in this or any other Ordinance, the delivery or transport from a factory or place of production or manufacture of any goods subject to excise duty is prohibited, except after the lodgement of an entry in such form and manner and containing such particulars as the Fiscal Officer may direct and for the purposes of sub-section (2) of section 24 of the Customs and Excise Ordinance, 1969.

Any person who contravenes or fails to comply with any provisions of this sub-section shall be guilty of an offence and be liable to a fine not exceeding five hundred pounds or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding two years, or both and any goods in respect of which the offence was committed are liable to forfeiture.

8.—(1) Notwithstanding anything in this Ordinance contained, where under section 6 or any other provisions of this Ordinance or under any other Ordinance, persons, bodies, authorities and organisations entitled to the delivery of any goods without payment of import duty, a similar relief shall, in the absence of contrary provisions, apply to any goods liable to excise duties when such goods are delivered in similar circumstances to the aforesaid persons, bodies, authorities or organisations.

Excise duty arrangements relating to the Armed Forces, etc.

(2) Notwithstanding the provisions of sub-section (1) of this Section of the Ordinance, when beer manufactured in the Areas or the Republic is delivered from a brewery to the Navy, Army and Air Force Institutes (N.A.A.F.I.) for their exclusive use or consumption or for sale to persons entitled under the Treaty of Establishment as defined in paragraph (a) of subsection (3) of section 6 of this Ordinance, to purchase goods by retail from NAAFI, such beer shall be exempted from the payment of excise duty under such conditions as the Fiscal Officer may from time to time impose.

PART IV

RELIEFS FROM DUTIES.

9.—(1) When goods exported from the Areas or the Republic, irrespective of whether these were produced in it or not are re-imported after having undergone a process which has not changed their form or character, they shall be subject to the payment of import and excise duties at the rates applicable at the time of their clearance on the value of such process including all expenses relevant to their exportation and re-importation, provided that they would have not been liable to import or excise duty in accordance with section 32 of the Customs and Excise Ordinance, 1969 if they were re-imported without any process.

Reduction of duty on goods re-imported after processing.

(2) The provisions of this sub-section do not affect the power of the Fiscal Officer under any Customs Ordinances regarding the determination of the value.

10.—(1) Notwithstanding any legal provisions whereunder specified goods may be imported free of import duty for use by certain privileged persons, bodies, authorities and organi-

Conditional reliefs.

Fourth Schedule.

sations, under such conditions as the Fiscal Officer may impose for the protection of the revenue, goods of the descriptions specified in the Fourth Schedule to this Ordinance shall in the circumstances and subject to compliance with the conditions set out in the said Schedule, be relieved to the extent stated in the fourth column of the same Schedule, from any import duty or excise duty which would be otherwise chargeable on them by virtue of this Ordinance, provided that relief from the payment of duty is claimed by or on behalf of the importer before the goods are released from customs control, save as is otherwise expressly provided for herein.

Fourth Schedule.

(2) The Administrator may, by Order published in the Gazette, add to, delete from, vary or otherwise amend the items, or any of them, as set out in the Fourth Schedule.

PART V

DRAWBACK OF CUSTOMS AND EXCISE DUTIES.

Drawback of import or excise duty paid.

11. The Administrator may by Order published in the Gazette prescribe any goods as being eligible for drawback of Customs duty on exportation or the performance of such conditions as may be prescribed (including importation into the Areas or the Republic and subsequent use therein in the manufacture of such articles as may be prescribed) in such amount and on such conditions, as may be prescribed.

PART VI

MISCELLANEOUS.

Alternative rates of duty.

12. Whenever under any column of the Second or Third Schedule alternative rates of duty appear opposite any heading or sub-heading, the higher or highest of the rates applicable shall be charged, levied or collected :

Provided that, in case of disposal of any used goods originally cleared free of customs duty or excise duty under any Ordinance in force, there shall be charged customs duty or excise duty and as value shall be deemed their value at the time of disposal.

Power to refund customs or excise duties.

13. Whenever it is provided in this or any other Ordinance that relief from customs or excise duties shall be granted in respect of goods delivered to certain persons, organisations, authorities or institutions and, in the opinion of the Chief Officer, the circumstances under which such goods are usually supplied are such that delivery cannot conveniently be made from duty-free stocks, the Fiscal Officer may refund the customs or excise duties paid thereon.

Prohibitions and restrictions.

14.—(1) The Administrator may, where such a course appears to him to be necessary for the protection of the revenue, by Order published in the *Gazette*, prohibit or restrict, subject to such conditions as he sees fit, the importation or use of any article.

(2) If any person contravenes any Order made under this section he shall be guilty and if convicted shall be liable to a fine not exceeding two hundred pounds or three times the value of the article in respect of which the offence was committed, whichever is the greater and that article shall be liable to forfeiture.

15.—(1) Without prejudice to any other provision of this Ordinance, or of any other Ordinance, the Fiscal Officer may exempt from duty any goods imported into the Areas, or may allow any goods to be imported into the Areas at a reduced rate of duty, if, under the provisions of any Republican law, such goods could have been imported into the Republic free of duty or at a similar reduced rate of duty, as the case may be.

Importation of goods free of duty or at a reduced rate of duty in cases where similar privileges are permitted in the Republic.

(2) In exercising his powers under the provisions of sub-section (1) of this section of this Ordinance, the Fiscal Officer may prescribe any conditions under which goods may be imported into the Areas free of duty or at a reduced rate of duty, as the case may be, and in so prescribing shall be guided by the provisions of any Republican law under which similar conditions could have been imposed in respect of the importation of such goods into the Republic free of duty or at a reduced rate of duty, as the case may be.

(3) Any conditions prescribed by the Fiscal Officer under the provisions of sub-section (2) of this section of this Ordinance, may be validly prescribed by notice in the Gazette, or by notice in writing under the hand of the Fiscal Officer, or of any Customs Officer authorised by him in that behalf, and served upon the person who is permitted to import goods free of duty or at a reduced rate of duty, as the case may be, under such conditions, or displayed in a prominent place in the Custom House at the port through which such goods are to be imported.

(4) A Court in considering the validity of any conditions imposed, or purported to be imposed, by or on behalf of the Fiscal Officer under the provisions of this Section shall only construe this Ordinance or any other law applicable to the Areas and, in particular, shall not take into account any Republican law under which similar conditions may have been imposed in respect of the importation of similar goods into the Republic.

16. The Customs and Excise Duties Ordinance 1976 is hereby repealed.

Ordinance 5 of 1976 as amended by Ordinance 5 of 1977 repealed.

17. This Ordinance comes into force as from the 23rd December, 1978.

Commencement.

FIRST SCHEDULE

(Section 2 (1)).

**COUNTRIES OF THE
EUROPEAN ECONOMIC COMMUNITY.**

Belgium.

Denmark.

Federal Republic of Germany.

France.

Italy.

Luxembourg.

Republic of Ireland.

The Netherlands.

United Kingdom.

SECOND SCHEDULE

(Section 3 (1)).

The Second Schedule to this Ordinance is set out in Supplement No. 2B of the Sovereign Base Areas Gazette No. 515 of 30th December, 1978 printed separately, the provisions of which are part of this Ordinance.

THIRD SCHEDULE

(Section 7).

EXCISE DUTIES.

A.—Goods manufactured or produced in the Areas or the Republic.

Class or Description of Goods	Rate of Duty
1. Beer	£0.350 mils per gallon
2. Spirits	£1.500 mils per proof gallon
	<p>Remark:</p> <p>Provided that in case of deliveries of zivania from the stocks of the Director of the Vines Products Commission of the Republic for the purpose of rectification by a licensed or authorised rectifier, the Chief Officer will allow the delivery of such quantity of zivania, without payment of duty, in addition to the quantity on which duty was paid, which in his opinion represents the average losses which may result during the normal rectification.</p>
3. Tobacco, unmanufactured, including scrap tobacco and tobacco stems.	£4.445 mils per oke
4. Tobacco, manufactured (whether in the form of cigarettes or otherwise):-	
(i) Produced from unmanufactured tobacco grown in the Areas or the Republic.	£3.730 mils per oke of finished product or per 1,170 cigarettes.
(ii) Produced from unmanufactured tobacco of the type known as Oriental (Turkish, Greek and similar types) which on importation is liable to duty at—	
(a) the General Tariff rate as shown in the Second Schedule.	£5.865 mils per oke of finished product or per 1,170 cigarettes
(b) the Preferential Tariff rate as shown in the Second Schedule.	£5.800 mils per oke of finished product or per 1,170 cigarettes
(iii) Produced from unmanufactured tobacco other than (i) or (ii) above and which on importation is liable to duty at—	
(a) the General Tariff rate as shown in the Second Schedule.	£7.465 mils per oke of finished product or per 1,170 cigarettes
(b) the Preferential Tariff rate as shown in the Second Schedule.	£7.400 mils per oke of finished product or per 1,170 cigarettes
	<p>In addition to the above rates duty is charged at the following rates:—</p> <p>25 mils per 20 cigarettes whenever the retail sale does not exceed the 225 mils per packet of 20 cigarettes or 160 mils per packet of 14 cigarettes.</p> <p>65 mils per 20 cigarettes whenever the retail sale exceeds the 225 mils per packet of 20 cigarettes or 140 mils per packet of 12 cigarettes but does not exceed the 285 mils of 20 cigarettes or 175 mils per packet of 12 cigarettes.</p> <p>90 mils per 20 cigarettes whenever the retail sale exceeds the 285 mils per 20 cigarettes.</p>

Class or Description of Goods	Rate of Duty
5. Mineral oils and hydrocarbons of Tariff Headings 27.07.10, 27.10.10, 27.10.21, 27.10.29 and 29.01.10 of the Second Schedule to this Ordinance.	£26.500 mils per 100 gallons.
6. Matches :—	
(a) In boxes exceeding fifty but not exceeding sixty five matches in each box	£0.385 mils per gross boxes.
(b) In boxes not exceeding fifty matches in each box	£0.320 mils per gross boxes.
(c) Other	£0.045 mils per 1000 matches.
7. Aerated soft drinks	£0.025 mils per litre
8. Motor vehicles of Tariff Heading 87.02.19 of the Second Schedule to this Ordinance	60% ad valorem and in addition special duty as follows :
(a) On vehicles not exceeding 1500 c.c. : £25.000 mils for every 500 c.c. or part thereof.	
(b) On vehicles exceeding 1500 c.c. : £100.000 mils for every 100 c.c. or part thereof exceeding 1500 c.c.	
NOTE — For the purposes of this Schedule :—	
The term “finished product” means, in addition to the tobacco and moisture contained therein, any cigarette paper, tip, filter or other device which forms an integral part of any tobacco product at the time of its delivery from the premises of a licensed tobacco manufacturer.	

B.—Imported Goods.

Class or Description of Goods	Rate of Duty
1. Mineral oils and hydrocarbons of Tariff Headings 27.07.10, 27.10.10, 27.10.21, 27.10.29 and 29.01.10 of the Second Schedule to this Ordinance	£26.500 mils per 100 gallons.
2. Motor vehicles of Tariff Heading 87.02.19 of the Second Schedule to this Ordinance	60% ad valorem and in addition special duty as follows :
(a) On vehicles not exceeding 1500 c.c. : £25.000 mils for every 500 c.c. or part thereof.	
(b) On vehicles exceeding 1500 c.c. : £100.000 mils for every 100 c.c. or part thereof exceeding 1500 c.c.	

FOURTH SCHEDULE

(Section 10).

GOODS OF SPECIFIED DESCRIPTION CONDITIONALLY
ELIGIBLE FOR RELIEF FROM IMPORT DUTY.

Item No.	Sub-heading	Description of Relief	Extent of Relief
01		Goods of the classes described in each of the following sub-headings, imported by or on behalf and for use by the persons, bodies, authorities or organisations mentioned therein:	
	01	Goods imported by the Government of the Republic of Cyprus, the Administration or the Administrator.	
	02	Articles or materials of any kind imported by Cyprus Airways Ltd. for use within the airport area or on the aircraft for the operation, maintenance and in general for the servicing of the aircraft and/or its passengers, except office furniture and stationery. Aircraft imported by Cyprus Airways Ltd.	
	03	All machinery, apparatus, installations, equipment (including records and magnetic tapes), vehicles and other articles, including parts, accessories and spare parts for the above, necessary for the installation and operation of a broadcasting station, excluding articles of a consumable nature, e.g. fuel, stationery, etc., imported for the exclusive use in the installation or the operation of the French Company SOMERA.	
	04	Constructional materials, fittings and furniture for churches and mosques; vestments and other articles necessarily used for religious purposes imported by Ecclesiastical and Religious Authorities.	
	05	<p>A. All goods (except furniture) imported for the exclusive use of Charitable and Philanthropic Institutions recognised as such by the Administrator.</p> <p>B. All goods (except furniture and goods of a consumable nature) imported by :-</p> <p>(a) Water Boards or other public water undertakings for use in providing or improving water supply.</p> <p>(b) Sewage Boards.</p> <p>(c) Local Authorities for their public purposes.</p>	
	06	Clothing and equipment imported by the Cyprus Boy Scouts and Girl Guides Association.	
	07	Goods of educational or cultural nature and goods for physical training, imported by educational institutions registered in the Areas or the Republic under any legislation concerning Education.	

Item No.	Sub-heading	Description of Relief	Extent of Relief
01 (cont.)	08	Forms, marking labels, counting and marking seals for coupons and similar articles which are necessary for the proper functioning of the Greek Football Results Forecasting (PRO-PO), imported by the Cyprus Office of the Organization of the Forecasting of Football Matches of Greece.	
	09	Road motor vehicles suitable for use by incapacitated persons whose incapacity is duly certified by an appropriate medical authority specified in the Republican Law: Provided that the relief does not apply to incapacitated persons who :— (a) Own or possess another such conditionally relieved motor vehicle ; or (b) Are not in possession of a driving licence, provided that whenever incapacitated persons are in possession of learner's driving licence the Fiscal Officer may grant relief on condition that a driving licence will be obtained within one year from the date of clearance of the vehicle or within such longer period as he might deem appropriate.	
	10	Artists' materials imported by artists.	
	11	Cinematograph projectors and central air-conditioning plant (including insulating materials but excluding iron or steel pipes and tubes) imported by cinematographical or theatrical enterprises for their own use in cinemas or theatres.	
	12	The following goods for use in hotels, duly marked with the name or the emblem/crest of the hotel, or the proprietor or the manager of the hotel to the satisfaction of the Fiscal Officer, unless the Fiscal Officer for good reason considers that the condition of marking may be waived : (a) Blankets, quilts, pillows, bedspreads, linen (excluding face, hand and bath towels and bedsheets) carpets, linoleum, curtains and curtain materials and sun umbrellas. (b) Table hardware, glass or china (including ashtrays). Serving utensils. Serving trolleys, excluding wooden or those of the type normally used for domestic purposes. Vacuum flasks and other vacuum vessels. (c) Baths, bidets, basins, showers and other sanitaryware of a nonconsumable nature, wall towel hangers and taps for water installations. Mechanical towel dispensers and electro-thermic hand driers. (d) Machinery, appliances, tools and utensils for the preparation of meals (including coffee making appliances). Vending machines. Machinery, appliances and installations for the filtering, purifying, pasteurising, softening or desalination of water.	

Item No.	Sub-heading	Description of Relief	Extent of Relief
01 (cont.)	12 (cont.)	<p>(e) Machinery, appliances or installations, of any kind, for heating, boiling, refrigerating, conditioning (including insulating materials but excluding iron or steel pipes and tubes), ventilating (including fans), air extracting, deodorizing, cleaning (including electrical sweepers), polishing, washing, drying, clothes ironing, incinerating or other sanitary treatment of refuse or garbage.</p> <p>(f) Microphones, loudspeakers, amplifiers and television sets. Tape recorders and radios for use in a central installation for the transmission of music or programmes. One cinematograph projector and one slide projector. Electric alarms, bells, buzzers, auto-calls and similar apparatus. Electrical installations (including electric lighting of any kind). Pianos and similar musical instruments. Appliances for automatic translation.</p> <p>(g) Cash registers, typewriters, duplicating machines and similar office machines.</p> <p>(h) Escalators and passenger or luggage lifts.</p> <p>(i) Equipment for swimming pools.</p> <p>(j) Glazed tiles for wall lining :</p>	
	13	<p>Provided that for the purpose of this sub-heading as hotels shall be deemed those which are specified in the provision of the Republican law dealing with the same matters and things as this provision.</p> <p>Air conditioning apparatus and plant (including insulating materials but excluding iron or steel pipes and tubes) for use in dentists' surgeries or clinics. Beds and bedding, fixed radiators for heating systems, ceramic products and glassware of headings 69.11, 69.12 and 70.13 of the Second Schedule for use in clinics.</p>	
	14	<p>Road motor vehicles imported by dignitaries of the Republic who would be allowed similar privileges under the Republican law:</p> <p>Provided that such person may continue to possess such duty free vehicle even if ceased to possess the above office. Duty is, however, payable at the time of the disposal of such vehicle, in accordance with section 12 of this Ordinance :</p> <p>Provided further, that such person, while continuing to possess the above office is entitled to the duty free clearance of another vehicle only after the disposal of any other previously imported duty free vehicle and after the expiration of five years from the date of clearance or at any time before the expiration of such period, if such disposal is due to damage which to the satisfaction of the Fiscal Officer is beyond economical repair.</p>	

Item No.	Sub-heading	Description of Relief	Extent of Relief
01	15	Boilers, machinery, apparatus, tools, equipment, raw materials and other materials and articles, other than office furniture and stationery, imported for use by the Cyprus Forest Industries Ltd.	
(cont.)			
	16	Motor vehicles imported for the exclusive use of certain persons holding high office in the Republic with the approval of, and under conditions prescribed by, the Administrator after consultation with the appropriate authorities of the Republic.	
02		Goods of the classes described in each of the following sub-headings imported for use as described below :	
	01	Apparatus, tools and other requisites for use in the fishing industry by persons having this industry as a means of livelihood (excluding those ordinarily used in the sport known as "goggle fishing") or for use in beekeeping (excluding metal diaphragm for bee-hives).	
	02	Fuel and oil for use in aircraft solely used in operations for the protection of agriculture.	
	03	Omnibus chassis with engines mounted for use in the manufacture of omnibuses.	15% ad valorem
	04	Carton boxes for the packing of Cyprus products for exportation duly marked for the purpose.	
	05	Wire crates or boxes made of plastic materials for use in the transportation and delivery of fresh milk, bread or bakery products. Boxes made of plastic materials for the transportation of chicks. Special boxes made of base metal, whether or not assembled, for the transportation of citrus from the citrus gardens to the packing houses.	
	06	Metal frames for the manufacture of green houses.	
	07	Eggs for hatching.	
	08	Cinematograph films (not exposed) of a width of 16 mm and over, imported in rolls of a length of 400 ft. and over for use in cinematography.	
	09	Electronic apparatus, certified by the Fiscal Officer after consultation with the appropriate authorities of the Republic as being suitable for use in the teaching of languages or for other educational purposes.	
	10	Tractor chassis without engines (with or without wings, wheels (whether or not fitted with tyres), gear-box, casings, steering columns, or other parts or accessories) and diesel engines for use in the manufacture of new tractors.	
	11	Fume extraction tables for use in lithographic or printing industries.	

Item No.	Sub-heading	Description of Relief	Extent of Relief
02.— (cont.)	12	Products of Chapters 28, 29 and 38, provided that they are certified before clearance by an appropriate agricultural authority of the Republic exercising similar powers under the Republican law, as being suitable for use in the prematurity of vegetables and fruit, fruition, growth of size or rarefaction of fruit, radication, transplantation, promoting growth and similar purposes.	
	13	Air and gas compressors, fans, blowers and the like, air conditioning or refrigerating equipment, other than domestic types, falling within headings 84.11, 84.12, 84.15 and 84.17 of the Second Schedule and forming part of mining, manufacturing or cold storage room plant.	
	14	Halogenated derivatives of hydrocarbons for use as propellants in aerosol containers or as refrigerants.	
	15	Steel blanks of springs for use in the manufacture of spring leaves for road motor vehicles.	
	16	Insulated electric wire for use by persons engaged in the winding of electric motors.	
	17	Unvulcanized rubber falling under heading 40.06 for use in the retreading of tyres.	
	18	Chemicals, inorganic or organic, falling under Chapter 28 or 29 of the Second Schedule and organic surface active agents or preparations falling under Tariff Heading 34.02 of the Second Schedule, provided that they are certified before clearance by an appropriate agricultural authority of the Republic exercising similar powers under the Republican law, as being of a kind used primarily in the manufacture of insecticides, fungicides, disinfectants, agricultural preparations or similar products.	
	19	Drilling machines mounted on motor vehicles: Provided that for a period of two years from the time of clearance the motor vehicle will be used only in conjunction with the drilling machine.	
	20	Alcohol imported by the Vine Products Commission of the Republic for sale to licensed distillers, rectifiers and compounders.	£1.500 mils duty per proof gallon is paid to the Fiscal Officer at the time of delivery of such alcohol to licensed distillers, rectifiers or compounders.
	21	Dumper or tipper vehicles of a capacity not less than 6 cubic yards, or if of less capacity, having two-way steering or similar device for two-way movement, designed primarily for off-road haulage.	
	22	Sewing machines (including book-sewing machines), furniture specially designed for sewing machines for use in industry, with the permission of the Fiscal Officer after consultation with the appropriate authorities of the Republic.	

Item No.	Sub-heading	Description of Relief	Extent of Relief
02.— (cont.)	23	<p>The following kinds of semi-conductors for use in the manufacture, assembly or repair of rheostats :—</p> <p>(a) Thyristors (b) Triacs (c) Diacs</p>	
	24	Boilers falling under Tariff Heading No. 73.37, for industrial purposes, other than those destined for use in central heating.	
	25	Pipes and tubes of iron or steel of a wall thickness exceeding 5 m.m. for use in turbines or boreholes.	
	26	Articles of peat and paper pots specially made for the sprouting of seeds and similar agr.cultural purposes.	
03		Goods imported by or on behalf of a person for use by him for industrial purposes as follows :	
	01	Artificial plastic materials, resins, cellulose esters and ethers, and similar materials in liquid or paste form or in the form of blocks, lumps, powders, granules, flakes and similar bulk forms, falling within headings 39.01, 39.02, 39.03, 39.04, 39.05 and 39.06 of the Second Schedule, for use in the manufacture of plastic articles.	
	02	Air and gas compressors and condensing units (open or sealed type) of 1/6 h.p. and over, condensers, evaporizers and fans, for use in the manufacture of new refrigerators.	
	03	Cellulose laminated with polythelene or polyvinyl chloride, in reels, strips or sheets, for use in the manufacture of bags for packing purposes.	
	04	Flour falling within sub-heading 11.01.11 of the Second Schedule for use in the manufacture of biscuits. Ammonium bicarbonate for use in the manufacture of biscuits and other foodstuffs.	
	05	Fruit, fresh, falling within sub-heading 08.01.30, 08.03.10 or 08.06.90 or within headings 08.07, 08.08 and 08.09 of the Second Schedule, for use in the manufacture of canned products or jam.	
	06	Groundnuts (peanuts) and groundnut meal for use in the manufacture of vegetable oils; hydrocarbons for use in the olive oil industry; chemical materials or products for use in the refining of edible oils or for the prevention of oxidation of edible oils; refined edible vegetable oils and salt for use in the manufacture of margarine.	
	07	Locks of base metal for use in the manufacture of safes.	
	08	Materials for use in the manufacture of artificial teeth, buttons, paints, varnishes or composite solvents and thinners for varnishes and similar products.	
	09	Materials and parts for use in the manufacture of electric batteries and accumulators falling within headings 85.03.10 and 85.04.10 of the Second Schedule.	

Item No.	Sub-heading	Description of Relief	Extent of Relief
03.— (cont.)	10	Transfers of all kinds for use in the printing of textile fabrics or articles thereof.	
	11	Metal parts of shoe lasts for use in the manufacture of such shoe lasts. Shoe lasts of artificial plastic materials, roughly shaped, for use in the manufacture of shoe lasts.	
	12	Mechanical parts of electrical domestic washing machines for use in the manufacture of such washing machines.	
	13	Vitamins for use in industry. Materials and products for use in the manufacture of compound animal feeding stuffs.	
	14	Wire rod of base metal for use in the manufacture of wire; wire and wire rod of base metal, for use in industry, other than the manufacture of wire fencing or wire netting.	
	15	Fabrics of all kinds and cups of brassieres for use in the manufacture of brassieres.	
	16	Fabrics of all kinds for use in the manufacture of slippers, sneakers and shoes used for physical training of which the upper part is mainly of textile material. Artificial flowers for use as ornaments in the manufacture of plastic sandals or slippers.	
	17	Colouring matter of vegetable, animal or mineral origin, including synthetic organic and pigment dye-stuffs, and prepared dyes and pigments falling within headings 32.04, 32.05, 32.06, 32.07, 32.08, and 32.09 of the Second Schedule, for use in tanning and finishing of leather, in textile, plastic, shoe manufacture, printing, lithography, ceramic, pottery, soap industries, or in the dyeing of textile materials and manufactures thereof or for varnishing or coating of sheets of iron or steel or tinplate for use in the manufacture of metal stoppers for bottles and containers.	
	18	Essential oils and other flavouring materials falling within headings 33.01, 33.04 and 33.06 of the Second Schedule for use in the manufacture of foodstuffs, other than beverages.	
	19	Timber and manufactured articles of wood imported by a manufacturer of matches with the permission of the Fiscal Officer after consultation with the appropriate authorities of the Republic. Other materials for use in the manufacture of matches.	
	20	Raw skins or leather not ready for use without further processing, falling within heading 41.01 or 41.02 for use in the manufacture of dressed leather. Materials for use in tanning. Human hair and articles of human hair for use in the manufacture of wigs.	
	21	Vegetable materials for use in the manufacture of brooms.	

Item No.	Sub-heading	Description of Relief	Extent of Relief
03.— (cont.)	22	Materials (including parts) for use in the manufacture of cans and containers of tinsplate. Zinc for use in the manufacture or coating of wire, tubes, containers and household utensils. Plates, sheets and strips of copper, iron or steel and copper pipes for use in the manufacture of geysers, water heaters, household utensils and other articles for domestic use.	
	23	Used rubber tyres for road motor vehicles and tractors, for retreading.	
	24	Ventilators, door and window frames, doors and door opening and closing mechanisms, windscreens, windscreen wipers, seats, locks, ashtrays, mirrors, window panes and glass in sheet for the manufacture of window panes, machinery, apparatus and plant for heating, ventilating and air conditioning and other electric apparatus for use in the manufacture of omnibuses. Internal combustion engines, front and rear axles, for use in the manufacture of motor vehicles of headings Nos. 87.02, 87.03 and 87.04 of the Second Schedule and tractors for semi-trailers.	
	25	Chemical materials and products of Chapters 28, 29 and 30 of the Second Schedule and glass fibre, glass wool, glass yarns and glass fabrics for use in the manufacture of factice or synthetic rubber, sponge, foam or cellular type and plastic materials (including plastic goods combined with glass wool, fibres or glass yarns or glass fabrics).	
	26	Rubber, natural, synthetic or factice and chemical materials and products of Chapters 28, 29 and 38 for use in the manufacture of footwear soles, glues and other rubber articles. Cotton flock for use in the manufacture of rubber gloves.	
	27	Steel and other materials, machinery, apparatus and accessories for use in the manufacture of steel tubes or the equipment or the operation of steel tube factories (excluding furniture and office equipment).	
	28	Tallow for use in the manufacture of soap.	
	29	Paper, glues, thread, yarn, ink and other materials for use in the manufacture of two-ply (or more) packing paper bags.	
	30	Yarn of jute and strip (artificial straw and the like) of man-made fibre materials and fabrics of any nature for use in the manufacture of packing bags with the permission of the Fiscal Officer after consultation with the appropriate authorities of the Republic.	
	31	Wire for use in the manufacture of bruce boxes or for the binding of boxes used in the packing of products grown, produced or manufactured in the Areas or the Republic for exportation.	

Item No.	Sub-heading	Description of Relief	Extent of Relief
03.— (cont.)	32	Materials (excluding packing materials) for use in the preparation of meat or meat products of headings 16.01—16.03 for canning in metal containers.	
	33	Chemical products of Chapters 28, 29 and 38 and products of heading 34.02 specially made for use in the dyeing of yarns, weaving materials or articles made therefrom. Products of heading 34.02 specially made for the degreasing or scouring of fabrics or knitted articles, on their finishing.	
	34	Ceramic plates, valves and gas injectors, electric heating resistors, wires for electric resistors, thermostats, handles and lamps, for use in the manufacture of space heaters.	
	35	Glues, preparations suitable for use as glues and wire of iron or steel or copper, for use in the manufacture of carton boxes. Plastic strips and metal seals, for use in the bundling of carton boxes.	
	36	Enzymes, encapsulated or not, for use in the manufacture of detergents.	
	37	Cathode tubes, channel selectors, line output transformers, bobbins and frames for use in the manufacture of new television sets, whether imported in unassembled condition or fitted onto each another or onto other parts of television sets.	
	38	Artificial monofilament yarn (imported cut to size) for use in the manufacture of sweeping brushes, shoe brushes, clothes brushes or similar brushes. Parts and materials for use in the manufacture of paint brushes. Artificial monofilament yarn for use in the manufacture of slide fasteners.	
	39	Undressed dolls' parts and shoes imported for use in the manufacture of dolls dressed with national costumes. Masks, noses, eyes, hands and voice mechanisms, for use in the manufacture of dolls or toy animals.	
	40	Polishes and other preparations for use in the polishing of aluminium, aluminium articles and iron or steel pipes.	
	41	Electric resistors, wires for electric resistors, electric sockets, plastic handles and plastic stands for use in the manufacture of electric grills. Electric resistors, wires for electric resistors, immersion water heaters and thermostats for use in the manufacture of water heaters or geysers.	
	42	Small glass articles for use in the decoration of chandeliers, lustres or other lighting fixtures as well as lighting fittings of base metal for use in the manufacture of chandeliers, lustres or other lighting fixtures :	
		Provided that for the purposes of this sub-heading the term "manufacture" means that the local value added cost should not be less than 25% of the cost of the production of the finished product.	

Item No.	Sub-heading	Description of Relief	Extent of Relief
03.— (cont.)	43	Iron or steel pipes for use in the manufacture of exhaust pipes or exhaust pipe silencers.	
	44	Air and gas compressors, evaporizers, condensers, fans and fan blades, thermostats, switches and plastic grills for use in the manufacture of air conditioning apparatus.	
	45	Chemical materials of Chapters 28, 29 and 38 and colours for use in the manufacture of paper.	
	46	Goods falling under headings Nos. 53.01—53.05 and 56.01—56.04 of the Second Schedule, for use in the manufacture of yarns.	
	47	Chemical materials of Chapters 28, 29 and 38 and other products (other than ethyl alcohol, dulcin, saccharin and other sweetening substances) for use as raw materials in the manufacture of medicines (including those used in laboratories for analysis or test purposes).	
	48	Iron or steel pipes for use in the manufacture of frames for green houses.	
	49	Ethyl alcohol for a specified use in art or industry under the authority of the Fiscal Officer after consultation with the appropriate authorities of the Republic.	Free of duty if entitled to preferential rate of duty at 5 per centum ad valorem.
	50	Assembled springs, elevating mechanisms and similar parts of revolving seats and seats convertible to beds or to reclining chairs and opening and closing mechanisms for office metal cabinets, for use in the manufacture of the above articles.	26% ad valorem.
	51	Paper bags for use in the packing of macaroni or insecticides.	
	52	Glucose in liquid or semi-liquid form for use in the manufacture of sugar preparations.	On payment of import duty at £0.202 mils per 40 okes if imported from the European Economic Community and £0.310 mils from other countries.
	53	Plastic bags for use in the airtight packing of turkeys specially printed with the name of the packer.	
	54	Plastic barrels suitable for use in the preservation or storage of sugared fruit or in the packing of fruit or vegetables and fruit or vegetable juices or essential oils.	
	55	Paper, paperboard and cones of paper, paperboard or aluminium reinforced with paper for use in the packing of ice-cream.	
	56	Containers or boxes or blanks thereof of paperboard coated with plastic material, for use in the packing of fresh milk.	

Item No.	Sub-heading	Description of Relief	Extent of Relief
03.— (cont.)	57	Needles, parts, accessories and fittings of sewing machines (including book-sewing machines) for use in industry, under the authority of the Fiscal Officer after consultation with the appropriate authorities of the Republic.	
	58	Photographic cameras for use in photolithography.	
	59	Ginger for use in the manufacture of aromatic wines.	
	60	Materials for use in the manufacture of electrodes.	
	61	Paper for use in the wrapping of soaps. Paper covered, coated, or laminated with polyethylene or other material, for use in the wrapping or packing of sugar preparations or confectionery products or other products containing sugar.	
	62	Ink and metal nib points for use in the manufacture of ball point pens.	
	63	Springs for use in the manufacture of ploughs and sprinklers.	
	64	Aluminium taps for use in the manufacture of tea pots.	
	65	Films exposed and developed specially made for use in electronic knitting or weaving machines.	
	66	Peel of citrus fruit preserved by sugar, for use in the cake industry.	
	67	Pears, peaches and fruit pulp, provisionally preserved, unsuitable for immediate consumption, destined for use in the canning or the manufacture of jams or marmalades or juices, under the authority of the Fiscal Officer after consultation with the appropriate authorities of the Republic.	
	68	Tubes of paper or paperboard for use in the manufacture of winding spools, spools and plastic tapes, gummed but not printed, of a width of not less than 20 centimetres, imported in rolls, for use in the manufacture of self adhesive tapes.	
	69	Sheets or strip of artificial plastic material coated or covered and/or laminated in layers or with any other material, for use in the packing of coffee.	
	70	Slide fasteners of artificial plastic material (including their metal parts) for use in the manufacture of artificial plastic containers or packing bags.	
	71	Plates and weight indicator dials for use in the manufacture of weighing machines.	
	72	Electric motor parts and materials for use in the manufacture of electric motors.	
	73	Preparations for the waxing, polishing or preservation of citrus fruit for export and materials for use in the manufacture of such preparations.	

Item No.	Sub-heading	Description of Relief	Extent of Relief
03.— (cont.)	74	Containers of iron or steel plates, of the kind usually used in the canning of fruit or vegetables or their juices, under the authority of the Fiscal Officer after consultation with the appropriate authorities of the Republic.	
	75	Paper in strips or reels for use in the manufacture of drinking straws.	
	76	Glues (including preparations suitable for use as glues), materials for their preparation and hardeners, for use in the manufacture of veneer sheets or plywood.	
	77	Rubber yarns for use in the manufacture of cord.	
	78	Wire meshes welded, for use in the manufacture of household and other utensils.	
	79	Calcium carbide for use in the manufacture of acetylene.	
	80	Coconuts' or dates' fibres or other vegetable textile fibres and jute or polypropylene fabrics for use in the manufacture of mattress wads, mattresses or divans.	
	81	Fans, blowers, thermostats, fan and limit controllers, asbestos sheets, asbestos gaskets, asbestos wicks and control systems, for use in the manufacture of fan heaters.	
	82	Tapes of textile materials for use in the manufacture of labels.	
	83	Lemon or orange juice, for use in the manufacture of soft drinks, under the authority of the Fiscal Officer after consultation with the appropriate authorities of the Republic.	
	84	Raw materials destined for further process or for incorporation in goods for export, provided they are imported by industries approved by the Fiscal Officer after consultation with the appropriate authorities of the Republic, as operating exclusively for export and as fulfilling such other conditions as they may determine.	
	85	Machinery, apparatus, tools, instruments, equipment, parts, accessories, raw materials and other materials (whether or not semi-manufactured) for use in the manufacture of telephone exchanges or the equipment or operation of telephone exchanges' industries (other than furniture and office equipment and goods of a consumable nature, e.g. fuels, stationery, etc.).	
	86	Yarns of flax, rami or paper, for use in the manufacture of fabrics.	
	87	Filter paper and parts and accessories of base metals for use in the manufacture of filters for motor vehicles.	
	88	Mechanisms, fasteners and other parts or accessories of base metal and wire of iron or steel, for use in the manufacture of files or box files, loose-leaf binders, albums and writing books.	

Item No.	Sub-heading	Description of Relief	Extent of Relief
03.— (cont.)	89	Cones for use in the winding of yarns.	
	90	Applicators for fixing on containers of liquid shoe varnishes, manufactured locally.	
	91	Motifs for the decoration of articles of apparel.	
	92	Machinery, apparatus, tools, instruments, parts, accessories and materials (other than furniture and office equipment and goods of a consumable nature) for use in the construction, extension, maintenance and operation of factories of fertilizers and sulphuric acid. Materials for use in the manufacture of fertilizers and sulphuric acid.	
	93	Motor vehicles used exclusively in the transportation of goods in accordance with the Customs Convention (T.I.R.) and parts thereof.	
	94	Machinery, apparatus, tools, instruments, equipment, parts, accessories and materials (other than furniture and office equipment and goods of a consumable nature, except paints) for the construction and equipment of shipyards. Paints and other materials for the painting and repair of ships.	
	95	Pumps for pumping building materials, for example concrete, plaster, etc., mechanically propelled road rollers, quick action building moulds and crane lorries of Tariff Heading 87.03, for use in the building industry.	
	96	Fabrics and other materials for use in the manufacture of fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials.	
	97	Tapes or strips of paper, printed and bonded fibre fabrics for use in the manufacture of sanitary towels and napkins.	
	98	Percussion caps and fasteners of artificial plastic materials for use in the manufacture of empty sporting cartridges.	
	99	Machinery, apparatus, tools, instruments, equipment, parts and accessories (other than furniture and office equipment and goods of a consumable nature), for the equipment or operation of factories manufacturing self-adhesive tapes, bandages, adhesive plasters and similar goods. Materials for use in the manufacture of self-adhesive tapes, bandages, adhesive plasters and similar goods.	
04		The following goods :—	
	01	Knitted fabrics of synthetic fibres re-imported after being processed abroad.	
	02	Olive oil.	
	03	Margarine.	
	04	Bags of textile materials for the packing of goods.	

Item No.	Sub-heading	Description of Relief	Extent of Relief
04.— (cont.)	05	Gingham.	On payment of import duty at the rates applicable under sub-heading 99 of Tariff Heading 55.09 of the Second Schedule.
	06	Used rubber tyres of the sizes 1800 x 25, 26.5 x 29 and 29.5 x 29 re-imported after re-treading abroad.	

22nd December, 1978.

(119/36)

P. G. ADAMS

Chief Officer.

AN ORDINANCE

TO AMEND THE SURCHARGE (IMPORTED GOODS)
(TEMPORARY PROVISIONS) ORDINANCE, 1977.

W. R. TAYLOR
ADMINISTRATOR

22nd December, 1978.

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 Surcharge (Imported Goods) (Temporary Provisions) (Amendment) Ordinance, 1978 and shall be read as one with the Surcharge (Imported Goods) (Temporary Provisions) Ordinance, 1977 (hereinafter referred to as "the principal Ordinance").

Short title.

Ordinance
7/77.

2. The principal Ordinance is hereby amended by repealing Section 4 thereof and substituting therefor the following new section:—

Section 4 of
the principal
Ordinance
repealed and
replaced.

"Application
of Customs
legislation.

4. The surcharge shall be paid by every person in accordance with the provisions of Customs legislation and all provisions thereof, including those relating to offences, shall apply *mutatis mutandis*, save and except that the provisions of Customs legislation relating to customs and excise exemptions or to the refund of duty shall not apply:

Provided that the surcharge shall not be levied on goods imported and cleared for consumption in the Island of Cyprus—

Ordinances
12/69, 9/71,
2/75, 4/77
and 8/77.

(a) if they are imported under sections 31, 32 and 35 of the Customs and Excise Ordinance, 1969;

Ordinance
12/78.

(b) if they are set out in Chapters 1 to 21, 23 and 30 and sub-heading 90 of Tariff Heading 11 of Chapter 38 of the Second Schedule to the Customs and Excise Duties Ordinance, 1978 or they are raw materials imported for use in the manufacture of pharmaceutical products under Chapter 30 or pesticides or insecticides under sub-heading 90 of Tariff Heading 11 of Chapter 38 of the Second Schedule to the Customs and Excise Duties Ordinance, 1978;

Ordinance
12/78.

- (c) if they are exempt from duty under sub-headings 01, 02, 05B (a), 05B(b), 05B(c) and 15 of item 01, sub-heading 84 of item 03 and by the Red Cross of Cyprus under sub-heading 05A of item 01 of the Fourth Schedule to the Customs and Excise Duties Ordinance, 1978 ;

Ordinance
12/78.

- (d) if the amount payable is under 500 mils :

Provided further that the surcharge shall be refunded if the goods imported are liable to a refund of duty under section 13 and the Fifth Schedule to the Customs and Excise Duties Ordinance, 1978 or exported goods contain other goods (including packing materials) on which the surcharge has been levied."

Ordinance
12/78.

22nd December, 1978.

(119/13)

P. G. ADAMS

Chief Officer.