

CAP. 325.

CYPRUS

PLAYING CARDS EXCISE

CHAPTER 325 OF THE LAWS

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1959

CHAPTER 325.

PLAYING CARDS (EXCISE).

ARRANGEMENT OF SECTIONS.

Section	Page
1 Short title	2
2 Imposition of excise duty	2
3 Licence to manufacture playing cards	2
4 Materials for playing cards to be free of customs import duty	3
5 Removal of playing cards from factory	3
6 Banderoles to be supplied to licensee	3
7 Playing cards for export to be free of excise duty	3
8 Offences and penalties	4
9 Powers to compound	4
10 Reward to informers	4
11 Power to Governor in Council to make Regulations	4

A LAW TO PROVIDE FOR AN EXCISE DUTY ON PLAYING
CARDS MANUFACTURED IN CYPRUS.

1949
Cap. 299.

[10th March, 1933.]

Short title.

1. This Law may be cited as the Playing Cards Excise Law.

Imposition
of excise
duty.

2. An excise duty shall be paid in the manner hereinafter provided upon all playing cards manufactured in the Colony at two-thirds of the rate of customs import duty payable on playing cards of British Empire origin imported into the Colony.

Licence to
manufacture
playing
cards.

3. (1) No person shall manufacture playing cards in the Colony unless he has obtained a licence from the Comptroller in such form as the Comptroller may prescribe.

(2) The fee to be paid for every licence shall be one pound.

(3) Every licence shall expire on the 31st day of December of each year, and shall be renewable annually:

Provided that the Comptroller may refuse to renew a licence if the licensee thereof has been convicted of any offence under this Law.

(4) Every licensee shall provide suitable accommodation within his factory for an officer appointed by the Comptroller, who shall at all times have free access to such factory.

4. All materials for the manufacture of playing cards shall be free of customs import duty:

Materials for playing cards to be free of customs import duty.

Provided that customs import duty shall be payable in the first instance and shall be refunded when the Comptroller is satisfied that such materials have been used in the manufacture of playing cards.

5. (1) No playing cards shall be removed from any factory except subject to the provisions of this section, unless they are removed therefrom for the purpose of immediate export from the Colony.

Removal of playing cards from factory.

(2) All playing cards shall be enclosed in a container or packet of such size and description as may be prescribed by the Comptroller.

(3) Every container or packet shall have affixed a label on which shall be printed the name of the licensee, and it shall be fastened by a banderole.

(4) Every licensee shall keep registers and render returns in such form and manner as may be prescribed by the Comptroller. Every such register shall be kept in the factory and shall be at all times accessible to an officer appointed by the Comptroller. Without the sanction of such officer, the licensee shall not cancel or obliterate any part of the register or make any alteration in any entry therein except for the correction of an error.

6. Banderoles representing the amount of excise duty shall be delivered to the licensee on payment of that amount.

Banderoles to be supplied to licensee.

7. (1) Playing cards may be issued out of any factory for export from the Colony free of excise duty.

Playing cards for export to be free of excise duty.

(2) Before any playing cards are removed from any factory for export, the exporter—

(a) shall give such security as the Comptroller may require that the playing cards will be exported from the Colony without any undue delay, and

(b) shall produce the packages of playing cards to be exported to an officer of Customs at the port or place of export.

(3) The Comptroller may require the exporter to produce to him, within such period of time as he may specify, a certificate of the due arrival and landing of the playing

cards at the place of destination, and if the exporter fails to produce such certificate he shall be liable to pay double the excise duty on the playing cards exported.

(4) The quantity of playing cards withdrawn at any one time from any factory for export shall in no case be less than one gross of containers or packets.

Offences and penalties.

8. Any person who—

- (a) manufactures playing cards without a licence from the Comptroller; or
- (b) contravenes any of the terms or conditions of a licence issued under section 3 of this Law; or
- (c) being a licensee, fails to keep the registers or to render the returns prescribed or knowingly makes any false entry in such registers or returns; or
- (d) delivers playing cards from any factory which are not packed in containers or packets and fastened by banderoles in the prescribed manner; or
- (e) removes or attempts to remove from any factory any playing cards on which the excise duty has not been paid; or
- (f) not being a licensee, has in his possession playing cards upon which excise duty has not been paid,

shall be guilty of an offence and on conviction thereof shall be liable to imprisonment for a term not exceeding six months or to a fine not exceeding fifty pounds or to both such imprisonment and fine.

Powers to compound.

9. The Comptroller may compound for a pecuniary payment to be determined by him any offence or act committed or done or reasonably suspected of having been committed or done in contravention of this Law.

Reward to informers.

10. The Governor may grant a reward not exceeding one-half out of any fine or pecuniary payment to any person by whose means the same is recovered.

Power to Governor in Council to make Regulations.

11. The Governor in Council may from time to time make Regulations to be published in the Gazette for the management and control of factories of playing cards and generally for the better carrying out of any of the purposes of this Law.