

3 OF 1926, AS AMENDED BY LAW 31 OF 1926.

TO PROVIDE FOR THE SUPERVISION OF THE MANUFACTURE OF SPIRITS AND TO AMEND THE LAW PROVIDING FOR THE IMPOSITION OF DUTIES THEREON. A.D. 1926.
3 of 1926.

MALCOLM STEVENSON.]

[February 17, 1926,

Repealed by Law 28 of 1928

BE it enacted:—

1. This Law may be cited as the Spirit Duties Law, 1926. Short title.

2. In this Law, unless the context otherwise requires:— Definitions

“Spirit” means spirits of all sorts, spirituous compounds, liquors and cordials manufactured in Cyprus. Spirits mixed with any ingredient and, although thereby coming under some other designation, shall be deemed to be spirit for the purposes of this Law. Wine containing more than forty-two per cent. of proof spirit shall be deemed to be spirit.

“Proof Spirit” means spirit of the full strength of proof by Sykes’ Hydrometer and not exceeding such strength of proof.

“Intoxicating Liquors” means spirits, wine, beer, porter, cider, perry, and any fermented, distilled or spirituous liquor.

“Village Still” means every still of native pattern of the kind called “Kazani” used by any wine producer for making zivania (souma) from grapes grown in his own vineyard or in any other vineyard which is either within the lands of his village or belongs to an inhabitant of such village or from wine or the residue of wine which has been made from grapes so grown.

“Still” means any still used for the manufacture or distillation of spirits, other than a village still.

“Distillery” means the premises on which a still is worked and where spirit is kept in bond and shall include a depôt or agency of such distillery having at the time of the passing of this Law spirit belonging to such distillery or its owner.

3. From and after the date of the coming into operation of this Law there shall be charged:— Imposition of Excise duty on Spirit and license duties on Stills.

(a) an excise duty of four shillings for every proof gallon in respect of spirit manufactured for consumption within Cyprus.

(b) the license duties set out in the schedule hereto.

Provided always that the consumption by the producer of Zivania manufactured by village stills shall be permitted without payment of duty.

Still licenses.

4. No person shall have, keep or make use of any still or village still or any part thereof unless he holds a license granted under the provisions of this Law.

Conditions upon which still licenses may be granted.

5. The following provisions shall apply to the licensing of stills and village stills:—

(a) Applications for the grant of licenses shall be made to the Principal Officer of Customs and Excise of the District who may require the applicant to furnish such description of the still or village still as may be necessary to enable him to classify it for the assessment of duty:

(b) A license for a still shall not be issued until the premises on which the still is to be worked have been inspected and approved by the Principal Officer of Customs and Excise of the District:

(c) A still license in respect of premises which are not situated in the principal town of a District shall not be issued without the permission in writing of the Chief Collector of Customs and Excise:

(d) Licensed stills and village stills may be sealed or marked in such manner as the Principal Officer of Customs and Excise of the District may determine for purposes of identification:

(e) The license granted shall be in such form as the Governor may from time to time appoint.

Issue of licenses to persons over 21.

6. Subject to the provisions of the last preceding section the Principal Officer of Customs and Excise in any District shall on payment of the license duty issue a license for a still or village still to every person above the age of twenty-one years who applies for the same. Provided that the Principal Officer of Customs and Excise may refuse to renew the license of any person whose conviction has, under the provisions of this Law, been recorded upon his license.

Licenses to be exposed by licensee for the information of Peace and Excise Officers.

7. The license of any still or village still shall be exposed by the licensee in some conspicuous place in the licensed premises for the information of Peace and Excise Officers. Any person contravening the provisions of this section shall be liable on conviction thereof to a fine not exceeding two pounds.

8. Every license for a still or village still shall expire on the fifteenth day of July next after the date on which it is issued provided always that licenses issued under the provisions of the Wine and Spirits Law, 1906, shall continue in force until the due expiration thereof and no license under the provisions of this law shall be required in respect of the year ending the fifteenth day of July, 1926. No license duty shall be refunded on the ground that the license has been cancelled or the premises closed or that the still was not working or for any reason whatsoever.

Expiry of
licenses.

9. Any licensee of a still desiring to work his still, or to blend any products of his still on any day must obtain the permission of the Principal Officer of Customs and Excise of the District so to do, and the Principal Officer of Customs and Excise of the District shall, if he allows the operation to proceed, supply an officer of Customs and Excise to supervise the operation and to take samples of the materials used and of the resultant spirit.

Officer of
Customs and
Excise to
supervise
working of
stills and to
take samples

10. It shall be lawful for stills to work on every day not being a Sunday or Government holiday between the hours of 6 a.m. and 5 p.m. provided that the Principal Officer of Customs and Excise may, if convenient, extend the above named hours.

Hours of
work.

11. It shall be lawful for village stills to work at any time on any day.

Hours of
work for
village stills.

12. The licensee shall provide the Distillery with one padlock the key of which will be held by himself and the Government will provide another padlock the key of which will be held by the Principal Officer of Customs and Excise of the District.

Two
Padlocks for
Distillery.

13. The licensee of every still license shall enter into a bond for an amount not exceeding two hundred pounds in such form and with such security as the Governor may, by rules made under the provisions of this Law, direct binding himself to comply in all respects with the conditions of his license and with the provisions of this Law and to pay on demand the Excise duty imposed by this Law on all spirits removed from his Distillery and not subsequently exported.

Licensee to
enter into
Bond.

14. Unduty paid spirit may be issued out of a distillery :

Conditions
as to issue
of duty for
spirit.

(1) In quantities not exceeding one gallon to Chemists for pharmaceutical or surgical purposes.

(2) After having been rendered unfit for human consumption by the addition thereto of extraneous substances to the satisfaction of the Principal Officer of Customs and Excise of the district.

(3) For export beyond the sea under the following conditions :

(a) Six hours notice of intention to export shall be given to the Principal Officer of Customs and Excise of the district and upon receipt of such notice as aforesaid the Principal Officer of Customs and Excise of the district shall provide an Officer of Customs and Excise to supervise the withdrawal of the spirit from the Distillery ; provided always that the Principal Officer of Customs and Excise of the district may waive such notice if he deems fit so to do.

(b) The quantity to be exported shall be withdrawn from the Distillery in the presence of such officer, who shall supervise the export of such spirit.

(c) The quantity exported at any one time shall not be less than six proof gallons except with the permission of the Principal Officer of Customs and Excise of the district.

Conditions as to issue from a Distillery of spirit for consumption within Cyprus.

15. Spirit may be issued out of a Distillery for consumption within the Colony of Cyprus under the following conditions :—

(a) upon payment of the excise duty prescribed by section 3 hereof the Principal Officer of Customs and Excise of the District shall, as soon as may be convenient, provide an Officer of Customs and Excise to supervise the withdrawal of the spirit from the Distillery.

(b) the quantity withdrawn at any one time shall not except by permission in writing from the Chief Collector of Customs and Excise be less than ten proof gallons.

Procedure in the event of dispute as to the strength of any spirit.

16. In the event of any dispute arising as to the strength of any spirit, a sample of such spirit shall be taken and forwarded to the Government Analyst for examination by him and the report of the Government Analyst as to the strength of such spirit shall be final and conclusive.

Penalty for keeping still or village still without a license.

17. Any person who has, keeps, or makes use of any still or village still without a license granted under this Law shall be guilty of an offence and shall be liable on conviction thereof to a fine not exceeding four times the

amount of the license duty imposed under this Law and not less than double of such license duty, and the still or village still and all the intoxicating liquors found on the premises shall be forfeited.

18.—(1) Whoever for the purpose of evading payment of any duty—

Penalty for offences in connection with evasion of payment of duties.

(a) removes or attempts to remove any unduty paid spirit from any distillery :

(b) wilfully makes any false statement with regard to any spirit :

(c) uses any village still otherwise than as provided in section 2 hereof

shall be guilty of an offence and shall on conviction thereon be liable to imprisonment for any term not exceeding two years or to a fine not exceeding one hundred pounds or to both such punishments. Provided that wherever such person has evaded any duty he shall, in addition to any other penalty which may have been imposed upon him, be ordered to pay double the amount of such duty.

(2) The onus of proving that there was no intention of evading the payment of duty shall in any prosecution under the provisions of this section lie on the accused.

18A. Any person who :

Penalty for offences in connection with illicit sale of Zivania.

(1) Sells, exchanges or otherwise disposes of Zivania on which duty has not been paid or is not payable except at such places as are appointed for that purpose by order of the Governor in Council, or

(2) Has in his possession Zivania which has been sold, exchanged, or otherwise disposed of contrary to the provisions of sub-section (1) hereof,

shall be guilty of an offence and liable on conviction thereof to a fine not exceeding one hundred pounds and all such Zivania shall be forfeited.

19. Any Peace Officer or Officer of Customs and Excise, for the purpose of preventing or detecting the violation of any of the provisions of this Law may at all times enter upon any premises or any part thereof and any person who refuses or fails to admit any such officer, or otherwise obstructs such officer shall be liable to a fine not exceeding ten pounds or to imprisonment for a term not exceeding twelve months, or to both such punishments.

Penalty for refusing or failing to admit or obstructing Peace Officer, etc.

Chief Collector of Customs may compound offences.

20. The Chief Collector of Customs and Excise may compound any offence committed or reasonably suspected to have been committed against the provisions of this Law by accepting from such person a payment in money not exceeding the maximum fine by this Law provided for the offence.

Governor may direct payment of rewards.

21. The Governor may direct such rewards as he may think fit to be paid out of any pecuniary penalty or composition effected, or out of the proceeds of the sale of any article forfeited under the provisions of this Law to any officer or any other person by whose means the same is recovered.

Governor may revoke licenses.

22. The Governor may at any time revoke any license granted under this Law.

License to be forfeited on conviction.

23. Any Court by which any licensed distiller is convicted of any offence under the provisions of this Law shall record such conviction on the license of the person so convicted and such license shall be forfeited and returned by the Court to the Principal Officer of Customs and Excise of the District.

Power to Governor in Council to make rules.

24. The Governor in Council may from time to time make rules and when made alter, amend or cancel the same, for all or any of the following purposes, that is to say :—

(a) for regulating the management of Distilleries and the proper custody of spirits manufactured therein :

(b) for regulating the removal of spirits from Distilleries for local consumption and for export :

(c) for regulating any other matter coming within the provisions of this Law :

Repeal of Law 13 of 1906.

25. The Wine and Spirit Duties Law, 1906, is hereby repealed.

SCHEDULE.

In respect of every still, 5s. per annum.

In respect of every village still, 1s. per annum.

This Law was published in the Cyprus Gazette No. 1754 of the 19th February, 1926 and Law 31 of 1926 was published in the Cyprus Gazette No. 1795 of the 30th August, 1926.