

No. 11 OF 1933.

A.D. 1933. A LAW TO PROVIDE FOR AN EXCISE DUTY ON PLAYING
11 of 1933. CARDS MANUFACTURED IN CYPRUS.

R. E. STUBBS,
Governor.

[6th March, 1933.]

BE it enacted:—

- Short title. 1. This Law may be cited as the Playing Cards Excise Law, 1933.
- Interpretation. 2. In this Law, unless the context otherwise requires—
“the Colony” means the Colony of Cyprus.
“the Comptroller” means the Comptroller of Customs and Inland Revenue.
- Imposition of excise duty. 3. 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. 4.—(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.
- Licence fee. (2) The fee to be paid for every licence shall be one pound.
- Expiration and renewal of licence. (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.
- Accommodation in factory for officer. (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.
- Materials for playing cards to be free of customs import duty. 5. All materials for the manufacture of playing cards shall 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.

6.—(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.

Containers.

(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.

Labels and banderoles on containers.

(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.

Registers and returns.

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

Banderoles to be supplied to licensee.

8.—(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—

Security and production of packages.

(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.

Comptroller may require production of certificate.

