



SUPPLEMENT No. 2

TO

THE CYPRUS GAZETTE No. 3682 OF 9TH APRIL, 1953.

LEGISLATION.

THE STATUTE LAWS OF CYPRUS

No. 13 OF 1953.

A LAW TO AMEND THE INCOME TAX LAW.

CAP. 297.
13 of 1950.
8 of 1951.
31 of 1952.

A. B. WRIGHT,]
Governor.

[7th April, 1953.

BE it enacted by His Excellency the Governor and Commander-in-Chief of the Colony of Cyprus as follows :—

1. This Law may be cited as the Income Tax (Amendment) Law, 1953, and shall be read as one with the Income Tax Law (hereinafter referred to as "the principal Law").

Short title.
Cap. 297.
13 of 1950.
8 of 1951.
31 of 1952.

Amendment
of section 15
of the prin-
cipal Law.

2. The proviso to sub-section (1) of section 15 of the principal Law is hereby amended by the insertion therein, immediately after paragraph (b), of the following paragraph (the full stop at the end thereof being substituted by a semicolon):—

“(c) where such individual satisfies the Commissioner that a sum exceeding fifty pounds was, during the year immediately preceding the year of assessment, expended directly on the maintenance and education of any such child elsewhere than in the Colony and such child was, at the commencement of that year, over the age of eleven and under the age of twenty-five, there shall be allowed a deduction equal to the total amount so expended but not exceeding two hundred and fifty pounds in respect of each such child.”.

Date of
commence-
ment.

3. This Law shall be deemed to have come into operation on the 1st day of January, 1953.

7th April, 1953.

J. F. SYMONS,
Acting Colonial Secretary.