



SUPPLEMENT No. 2

TO

THE CYPRUS GAZETTE No. 3799 OF 26TH DECEMBER, 1954.

LEGISLATION.

THE STATUTE LAWS OF CYPRUS

No. 64 OF 1954.

A LAW TO PROVIDE FOR THE IMPOSITION OF CUSTOMS DUTIES
AND FOR PURPOSES CONNECTED THEREWITH.

R. P. ARMITAGE,]

[21st December, 1954.

Governor.

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 Customs Tariff Law, Short title.
1954.

Interpreta-
tion.

2.—(1) In this Law, unless the context otherwise requires—
“clearance” in relation to goods, means the presenta-
tion of an entry with the documents prescribed by any
Customs Laws in force for the time being, the payment
of any Customs duties or charges due thereon, and their
removal from Customs control;

First
Schedule.

“Commonwealth country” and “Commonwealth”
mean the countries specified in the First Schedule;

8 of 1954.

“Customs Laws” includes this Law, the Customs
Management Law, 1954, and all Laws and Regulations
relating to Customs in force in the Colony;

“import” with its grammatical variations and cognate
expressions means the bringing of goods into or within the
Colony by sea or air from a place outside the Colony.

8 of 1954

(2) Any word or expression used in this Law and defined
in the Customs Management Law, 1954, unless the context
otherwise requires, shall bear in this Law the meaning
assigned to it by the former Law.

Customs
duties.

Second
Schedule.

3. Except where otherwise provided in the Second Schedule,
and subject to the provisions of any Customs Laws in force
for the time being, there shall be charged, levied, collected
and paid for the benefit of the general revenue of the Colony,
upon all goods specified in the said Schedule—

(a) which, after importation into the Colony, are
cleared for home consumption therein; or

(b) which, being included in the inward report of any
aircraft or vessel, are not produced to the officer,
as in section 146 of the Customs Management
Law, 1954, provided,

8 of 1954.

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

Provided that, subject to compliance with any provisions in this respect of any Customs Laws in force for the time being and the observance of the conditions of any agreement, concession, bond, or other security, Customs duty shall not be payable in respect of—

(a) any goods removed, by the authority of the collector, from the port or place of discharge to another port or place in the Colony, which the collector is satisfied have been duly received at their destination or delivered into Customs control;

(b) any goods entered in transit through the Colony which the collector is satisfied have been duly exported to and landed at some place outside the Colony;

- (c) any goods entered for exportation or use as ship's or aircraft's stores which the collector is satisfied have been duly exported to and landed at some place outside the Colony or exported as ship's or aircraft's stores, as the case may be ;
- (d) any goods on board any vessel or aircraft which the collector is satisfied are consigned to, and are to be discharged at, a place outside the Colony or are for use as stores on the vessel or aircraft.

4.—(1) The rates of Customs duties set forth in the column headed "Preferential Tariff" of Part I of the Second Schedule shall apply to dutiable goods which are shown to the satisfaction of the collector, by means of a certificate of origin properly completed in the approved form, to have been consigned to the Colony from and grown, produced or manufactured in any Commonwealth country, but goods shall not be deemed to have been manufactured in any such country unless such proportion of their value, as prescribed by Regulations made by the Governor-in-Council applicable to such goods, is the result of labour within any Commonwealth country :

Preferential
tariff.
Second
Schedule.

Provided that claim to payment of Customs duty under the Preferential Tariff shall not be allowed unless made by the importer or owner of the goods at the time of clearance and before their removal from Customs control, and, where applicable, the requirements set out in sub-sections (2) and (4) are complied with.

(2) In the case of goods (except manufactured tobacco) imported through the post from any Commonwealth country, the collector, if satisfied that—

- (a) the goods are not for sale ; and
- (b) no consignment exceeds £10 in value for any one addressee,

may accept as satisfactory evidence of origin for charging Customs duty under the Preferential Tariff a certificate signed by or on behalf of the sender in the Commonwealth country of origin setting out that the goods are not for sale and that every dutiable article therein is the growth or produce or, if a manufactured article, is to the extent of at least one-fourth of its value, the bona fide manufacture of a Commonwealth country.

(3) Where the Governor-in-Council is satisfied that any class or description of goods to which the Preferential Tariff may be applied are, to a considerable extent, manufactured in any Commonwealth country from material which is not

wholly grown or produced in such countries, the Governor-in-Council may direct that the Preferential Tariff shall apply only in respect of such proportion of those goods as corresponds to the proportion of dutiable material used in their manufacture which is shown, to the satisfaction of the collector, to have been grown or produced in any Commonwealth country.

(4) In the case of goods originating in any Commonwealth country which have been transhipped, or have been shipped in transit from a port or place situated outside the Commonwealth whilst *en route* from the Commonwealth country of origin, the importer shall be required to produce the through bill of lading or railway or air consignment note from the Commonwealth country of origin in support of the certificate of origin :

Provided that where a through bill of lading or consignment note is not available, the buyers' order, the invoice, local bill of lading or consignment note from the original point of origin, and a certificate of arrival or landing at, and exportation from, the port of transshipment shall be required. Such certificates shall be signed by the proper Customs Officer at the port of transshipment and, where such port is situated outside the Commonwealth, the signatures thereon shall be attested by a British Consular Authority.

Gazettes :
15.7.1920
10.6.1927
28.4.1933.

(5) For the purposes of sub-section (1), the Customs, Excise and Revenue Regulations, 1920 to 1933, and the Order-in-Council No. 1705 published under Notification No. 888 in the *Gazette* of the 14th September, 1936, shall, until other Regulations are made under the said sub-section, be deemed to be and always to have been effective as if made under the provisions of the said sub-section.

General
Tariff.
Second
Schedule.

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

Repeal.
Cap. 292.
5 of 1952
19 of 1953
27 of 1953.
Third
Schedule.

6. The sections of the Customs Law specified in the first column of the Third Schedule are hereby repealed to the extent specified in the second column of the said Schedule.

FIRST SCHEDULE.—(Section 2).

Aden (including Aden Protectorate and Kamaran Island).	New Zealand (including Cook Islands, nine, Union Island and Ross Dependency).
Australia (Commonwealth, including Australian Antarctic Territory).	Nigeria (including Nigeria Protectorate).
Bahama Islands.	Norfolk Island.
Barbados.	North Borneo (including Labuan).
Basutoland.	Pakistan.
Bechuanaland Protectorate.	Papua.
Bermuda.	Rhodesia and Nyasaland Federation—
British Guiana.	Northern Rhodesia.
British Honduras.	Nyasaland Protectorate.
Brunei.	Southern Rhodesia.
Cameroons (under British Trusteeship).	Saint Helena (including Ascension and Tristan da Cunha).
Canada.	Sarawak.
Ceylon.	Seychelles.
Falkland Islands (including Falkland Islands Dependencies).	Sierra Leone (including Sierra Leone Protectorate).
Fiji (including Pitcairn Islands).	Singapore (including Christmas Island and Cocos-Keeling Islands).
Gambia (including Gambia Protectorate).	Somaliland Protectorate.
Gibraltar.	South-West Africa.
Gold Coast (including Ashanti and Northern Territories).	Swaziland.
Hong Kong.	Tanganyika.
India.	Togoland (under British Trusteeship).
Ireland, Republic of.	Tonga.
Jamaica (including Turks and Caicos Islands and Cayman Islands).	Trinidad and Tobago.
Kenya (including Kenya Protectorate).	Uganda Protectorate.
Leeward Islands—	Union of South Africa.
Antigua.	United Kingdom of Great Britain and Northern Ireland (including the Channel Islands and Isle of Man).
Montserrat.	Western Pacific High Commission—
St. Christopher, Nevis and Anguilla.	British Solomon Islands.
British Virgin Islands.	Gilbert and Ellice Islands.
Malaya, Federation of (Malay States, Malacca, Penang).	Central and Southern Line Islands.
Maldive Islands.	Western Samoa.
Malta.	Windward Islands—
Mauritius.	Dominica.
Nauru.	Grenada.
New Guinea (under Australian Trusteeship).	St. Lucia.
	St. Vincent.
	Zanzibar Protectorate.

SECOND SCHEDULE.
(Sections 3, 4 and 5.)

PART I.

GOODS LIABLE TO CUSTOMS DUTY.

Item No.	Description of Goods	Unit	Preferential Tariff	General Tariff
1d.	Ammunition and Explosives :		£ s. p.	£ s. p.
	(1) Blasting powder and blasting compound	per oke	— — 5	— 2 2
	(2) Cartridges, loaded or empty ..	<i>ad valorem</i>	50 per cent.	65 per cent.
	(3) Dynamite and other high explosive substances	per oke	— — 5	— — 7½
	(4) Gunpowder, sporting, and percussion caps	<i>ad valorem</i>	50 per cent.	65 per cent.
	(5) Shot ordinarily used in ammunition	<i>ad valorem</i>	50 per cent.	65 per cent.

Item No.	Description of Goods	Unit	Preferential Tariff	General Tariff
2D.	Apparel :		£ s. p.	£ s. p.
	(1) Hats, caps and other headgear (including hoods but excluding rubber bathing caps, toy paper hats and caps, and head gear made wholly or mainly of silk or artificial silk) :			
	(a) Made wholly or mainly of felt or wool	<i>ad valorem</i> or per dozen.	20 per cent.	29 per cent. or 15s. the dozen whichever is higher.
	(b) Other	<i>ad valorem</i>	20 per cent.	29 per cent.
	(2) Hosiery :			
	(a) Socks and stockings of silk or artificial silk.	<i>ad valorem</i> or per dozen pairs.	50 per cent. or 4s. 7p. per doz. pairs whichever is higher.	60 per cent. or 7s. 2p. per doz. pairs whichever is higher.
	(b) Ladies socks and stockings, other than of silk or artificial silk.	<i>ad valorem</i> or per dozen pairs.	16 per cent.	25 per cent. or 3s. per doz. pairs whichever is higher.
	(c) Men's socks and stockings, wool.	<i>ad valorem</i> or per dozen pairs.	16 per cent.	25 per cent. or 5s. per doz. pairs whichever is higher.
	(d) Other	<i>ad valorem</i>	16 per cent.	25 per cent.
	(3) Jerseys, cardigans and pull-overs :			
	(a) Silk or artificial silk	<i>ad valorem</i> or per dozen.	50 per cent. or 9s. 4p. per doz. whichever is higher.	60 per cent. or 14s. 4p. per dozen whichever is higher.
	(b) Cotton	<i>ad valorem</i> or per dozen.	16 per cent.	25 per cent. or 5s. per dozen, whichever is higher.
	(c) Other	<i>ad valorem</i> or per dozen.	16 per cent.	25 per cent. or 9s. per dozen whichever is higher.
	(4) Shirts :			
	(a) Silk or artificial silk	<i>ad valorem</i> or per dozen.	50 per cent. or 9s. 4p. per doz. whichever is higher.	60 per cent. or 14s. 4p. per doz. whichever is higher.
	(b) Other	<i>ad valorem</i> or per dozen.	16 per cent.	25 per cent. or 10s. per dozen whichever is higher.
	(5) Ties and Neckwear :			
	(a) Silk or artificial silk	<i>ad valorem</i> or per dozen.	50 per cent. or 9s. 4p. per doz. whichever is higher.	60 per cent. or 14s. 4p. per dozen whichever is higher.
	(b) Other	<i>ad valorem</i> or per dozen.	16 per cent.	25 per cent. or 5s. per dozen whichever is higher.
	(6) Underwear, as follows :			
	Vests, singlets, slips, pants and shorts :			
	(a) Silk or artificial silk	<i>ad valorem</i> or per dozen.	50 per cent. or 9s. 4p. per doz. whichever is higher.	60 per cent. or 14s. 4p. per doz. whichever is higher.

Item No.	Description of Goods	Unit	Preferential Tariff	General Tariff
	(b) Cotton	<i>ad valorem</i> or per dozen.	£ s. p. 16 per cent.	£ s. p. 25 per cent. or 4s. per dozen whichever is higher.
	(c) Other	<i>ad valorem</i> or per dozen.	16 per cent.	25 per cent. or 12s. per dozen whichever is higher.
3D.	Air guns, air rifles, air pistols and parts thereof	<i>ad valorem</i>	60 per cent.	75 per cent.
4D.	Firearms :			
	(1) Smoothbore shot guns imported by and for the use of visitors (not having or maintaining a permanent place of abode in the Colony): Provided that such are exported or placed in Customs control not later than four months from the date of clearance from Customs; in default, the provisions of this paragraph of this Item shall not apply.		10s. per month or part thereof (subject to payment on clearance of a deposit of £2 and to a maximum period of retention, in the importer's custody in the Colony, of four months).	
	(2) Smoothbore shot guns, other	<i>ad valorem</i>	60 per cent.	75 per cent.
	(3) Parts of smoothbore shot guns	<i>ad valorem</i>	60 per cent.	75 per cent.
	(4) Other, and pistols, revolvers, rifles, and parts thereof ..	<i>ad valorem</i>	60 per cent.	75 per cent.
5D.	Bedsteads	<i>ad valorem</i>	16 per cent.	24 per cent.
6D.	Beer, ale, porter and stout ..	per gallon	- 4 6	- 7 0
7D.	Motor spirits generally, having a flash point below 73° Fahrenheit	per 100 gallons	6 17 4½	8 15 0
8D.	Bicycles (including tandem bicycles) and tricycles :			
	(a) Complete, other than children's sizes.	<i>ad valorem</i> or each.	8 per cent. or 16s. each which- ever is higher.	12 per cent. or £1. 4s. each whichever is higher.
	(b) Complete, other than children's sizes, but without tyres.	<i>ad valorem</i> or each.	8 per cent. or 14s. each which- ever is higher.	12 per cent. or £1. 1s. each whichever is higher.
	(c) Frames, less all fittings ..	<i>ad valorem</i> or each.	8 per cent. or 8s. each which- ever is higher.	12 per cent. or 12s. each which- ever is higher.
	(d) Complete, children's sizes ..	<i>ad valorem</i> or each.	8 per cent. or 8s. each which- ever is higher.	12 per cent. or 12s. each which- ever is higher.
	(e) Complete, children's sizes, but without tyres.	<i>ad valorem</i> or each.	8 per cent. or 6s. each which- ever is higher.	12 per cent. or 9s. each which- ever is higher.
	(f) Parts and accessories	<i>ad valorem</i>	16 per cent.	24 per cent.
	(g) Tyres and tubes	<i>ad valorem</i>	16 per cent.	24 per cent.
9D.	Biscuits, not otherwise specified, and bread	<i>ad valorem</i>	22 per cent.	28 per cent.
10D.	Blacking and polishes	<i>ad valorem</i>	20 per cent.	28 per cent.
11D.	Footwear :			
	(1) Boots, shoes, and sandals, with soles of leather, or rubber (including crepe rubber), or synthetic or vegetable materials in combination with rubber	<i>ad valorem</i>	10 per cent.	15 per cent.
	(2) Boots, shoes, top-boots, hip-and thigh-boots, slippers and galoshes, made wholly or mainly of rubber, balata, gutta-percha or any substitutes thereof ..	<i>ad valorem</i>	20 per cent.	40 per cent.

Item No.	Description of Goods	Unit	Preferential Tariff	General Tariff
	(3) Footwear not otherwise specified, and not included in paragraphs (1) and (2)	<i>ad valorem</i>	£ s. p. 20 per cent.	£ s. p. 30 per cent.
	(4) Uppers, wholly or partly prepared, of any kind	per oke	1 4 0	1 16 0
12D.	Brass manufactures, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
13D.	Brewing materials :			
	Hops	<i>ad valorem</i>	6 per cent.	9 per cent.
	Malt	<i>ad valorem</i>	6 per cent.	9 per cent.
14D.	Bricks, building	per 1,000	1 13 3	2 0 0
15D.	Brooms	per 100	- 16 6	2 0 0
16D.	Candles	per oke	- - 2½	- - 4
17D.	Caviar (Sturgeon-roe)	<i>ad valorem</i>	90 per cent.	100 per cent.
18D.	Cement	per ton	- 5 5	- 11 1
19D.	Cheese :			
	(a) European types	per oke	- - 6	- 1 0
	(b) Other	per oke	- - 3	- - 4½
20D.	Chemicals, not otherwise specified (excluding spirits and edible salt) . .	<i>ad valorem</i>	10 per cent.	15 per cent.
21D.	Cider	per gallon	- 4 4	- 6 6
22D.	Cinematograph films, developed . .	per yard	- - 0¾	- - 1½
23D.	Clocks and watches, and parts . .	<i>ad valorem</i>	40 per cent.	48 per cent.
24D.	Coffee :			
	(a) Raw coffee beans	per oke	- - 6	- - 7
	(b) Ground or roasted coffee, containing no other ingredient, in containers other than as ordinarily used in retail sale . .	per oke	- - 7½	- 1 0
25D.	Confectionery :			
	(a) Chocolate containing no other ingredient, which the Comptroller is satisfied is for further manufacture in the Colony . .	<i>ad valorem</i>	14 per cent.	20 per cent.
	(b) Chocolate, other, and chocolate sweets and chocolate biscuits . .	<i>ad valorem</i>	40 per cent.	50 per cent.
	(c) Crystallized fruit	<i>ad valorem</i>	40 per cent.	50 per cent.
	(d) "Turkish delight" (locum) . .	<i>ad valorem</i> or per oke	40 per cent.	50 per cent. or 5 <i>p.</i> per oke whichever is higher.
	(e) "Paklava", and other flaked pastry goods.	<i>ad valorem</i> or per oke	40 per cent.	50 per cent. or 6 <i>p.</i> per oke whichever is higher.
	(f) Pastry goods, other, not otherwise specified	<i>ad valorem</i>	40 per cent.	50 per cent.
	(g) Other, including caramels, toffee, "fondants", sugared almonds and sweets, not otherwise specified	<i>ad valorem</i> or per oke	40 per cent.	50 per cent. or 4 <i>p.</i> per oke whichever is higher.
26D.	Copper sheets, bottoms, bars, nails and rivets	per 100 okes	1 5 0	1 13 0
27D.	Copper manufactures, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
28D.	Cordage, rope and twine, not otherwise specified	per 100 okes	1 7 0	1 16 0
29D.	Cotton goods :			
	(1) Piece goods	<i>ad valorem</i>	12 per cent.	20 per cent.
	(2) Thread, finished	per 1000 yds.	- - 0¾	- - 2½
	(3) Yarns :			
	(a) Nos. 4 to 14.	<i>ad valorem</i>	16 per cent.	25 per cent.
	(b) Other	<i>ad valorem</i>	12 per cent.	20 per cent.
	(4) Other, not otherwise specified	<i>ad valorem</i>	12 per cent.	20 per cent.

Item No.	Description of Goods	Unit	Preferential Tariff	General Tariff
30D.	Cotton, raw	<i>ad valorem</i>	£ s. p. 2 per cent.	£ s. p. 10 per cent.
31D.	Currants, in packages exceeding 2 okes per retail package	per 100 okes	- 3 3	- 4 1½
32D.	Cutlery and table hardware, not otherwise specified, wholly or mainly of common metal	<i>ad valorem</i>	16 per cent.	24 per cent.
33D.	Detergents, household or industrial, not otherwise specified	<i>ad valorem</i>	10 per cent.	15 per cent.
34D.	Drugs	<i>ad valorem</i>	7 per cent.	12 per cent.
35D.	Dyes :			
	(1) Indigo	per oke	- - 6	- 1 0
	(2) Other, not otherwise specified	<i>ad valorem</i>	7 per cent.	12 per cent.
36D.	Earthen—and chinaware	<i>ad valorem</i>	12 per cent.	20 per cent.
37D.	Electrical Goods :			
	(1) Electric batteries, electric bell apparatus and parts thereof; electric lighting appliances, accessories, fittings and parts thereof; electric meters and parts thereof; electric telegraph and telephone apparatus and parts thereof not otherwise specified; electric time switches and parts thereof, and wire and cable for use in electrical circuits	<i>ad valorem</i>	20 per cent.	28 per cent.
	(2) Electrical goods and appliances, and parts thereof, not otherwise specified	<i>ad valorem</i>	10 per cent.	18 per cent.
38D.	Fibre, artificial silk cut staple (viscose rayon) or monofilament, unspun, imported by or on behalf of the owner of a spinning mill, which such owner declares and the Comptroller is satisfied is for use in the spinning and manufacture of cloth in the Colony	<i>ad valorem</i>	2 per cent.	10 per cent.
39D.	Firebricks, not otherwise specified	<i>ad valorem</i>	12 per cent.	20 per cent.
40D.	Fish (excluding fish-roe) :			
	Tinned or bottled in oil or tomato paste	<i>ad valorem</i>	10 per cent.	15 per cent.
41D.	Fruit :			
	(1)—(a) Almonds	per oke	- - 0¾	- - 1
	(b) Nuts, (except pistachio nuts) edible, in shell, not otherwise specified, for use as fruit	per 100 okes	- 3 6	- 5 5
	(2) Fresh, not otherwise specified	<i>ad valorem</i>	10 per cent.	15 per cent.
	(3) Tinned, canned or bottled	<i>ad valorem</i>	25 per cent.	28 per cent.
42D.	Furniture	<i>ad valorem</i>	20 per cent.	28 per cent.
43D.	Furs and dressed skins and manufactures thereof	<i>ad valorem</i>	50 per cent.	60 per cent.
44D.	Glass and glassware :			
	(1) Window glass, common, of natural colour	per 100 okes	- 5 5	- 6 6
	(2) Fancy glassware imported by a manufacturer of perfumery for filling with his products for sale in the Colony	<i>ad valorem</i>	16 per cent.	24 per cent.
	(3) Other, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
45D.	Greases	<i>ad valorem</i>	12 per cent.	20 per cent.
46D.	Gum, mastic	per oke	- 1 1	- 1 3
47D.	Haberdashery and millinery, not otherwise specified	<i>ad valorem</i>	36 per cent.	44 per cent.
48D.	Hardware, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
49D.	Hemp and jute manufactures and piece goods, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.

Item No.	Description of Goods	Unit	Preferential Tariff	General Tariff
50D.	Hides and skins, undressed :		£ s. p.	£ s. p.
	(a) Ox and buffalo	<i>ad valorem</i>	1 per cent.	6 per cent.
	(b) Fur skins	<i>ad valorem</i>	10 per cent.	15 per cent.
	(c) Other, not otherwise specified	<i>ad valorem</i>	5 per cent.	10 per cent.
	Provided that, in the case of subparagraphs (a) and (c), the importer declares and the Comptroller is satisfied that they are to be used for further manufacture in the Colony.			
51D.	Iron, and mild steel containing not more than 0.60 per cent. of carbon :			
	(a)—(i) Bars, rods, flats, angles, channels, sections, tees, beams, joists, girders, pillars cast in one piece, plates and sheets (excluding galvanized), not specially prepared, and structural constructional material, whether fabricated or not (excluding galvanized) imported by an industrial undertaking which the importer declares and the Comptroller is satisfied is to be used in the construction of industrial buildings	<i>ad valorem</i>	4 per cent.	6 per cent.
	(ii) Galvanized	<i>ad valorem</i>	16 per cent.	24 per cent.
	(b) Horse shoes	<i>ad valorem</i>	6 per cent.	9 per cent.
	(c) Nails, horse shoe	<i>ad valorem</i>	7 per cent.	10 per cent.
	(d) Nails, other than horse shoe	<i>ad valorem</i>	4½ per cent.	6 per cent.
	(e) Wire (excluding galvanized), not otherwise specified	<i>ad valorem</i>	9 per cent.	13½ per cent.
52D.	Iron and mild steel manufactures, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
53D.	Jams (including marmalades), and jellies	<i>ad valorem</i>	32 per cent.	38 per cent.
54D.	Jewellery (excluding imitation jewellery)	<i>ad valorem</i>	60 per cent.	70 per cent.
55D.	Blue, laundry	<i>ad valorem</i>	15 per cent.	30 per cent.
56D.	Lead sheets and piping and lead manufactures, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
57D.	Leather :			
	(a) Dressed	<i>ad valorem</i>	14 per cent.	22½ per cent.
	(b) Sole	<i>ad valorem</i>	11 per cent.	17½ per cent.
58D.	Leather goods, not otherwise specified	<i>ad valorem</i>	12 per cent.	20 per cent.
59D.	Lime, hydrated, when imported by a manufacturer of gypsum products	<i>ad valorem</i>	2 per cent.	10 per cent.
60D.	Linen manufactures and linen piece goods	<i>ad valorem</i>	16 per cent.	24 per cent.
61D.	Linoleum and oil cloth	<i>ad valorem</i>	16 per cent.	24 per cent.
62D.	Matches (for each point of ignition) :			
	(a) In boxes not exceeding an average of 60 matches in each box.	per gross of boxes.	- 7 6	- 11 4½
	(b) Other	per 8,640 matches.	- 7 6	- 11 4½
63D.	Waterproofing material, for cement or concrete	<i>ad valorem</i>	10 per cent.	15 per cent.
64D.	Medicines, not otherwise specified	<i>ad valorem</i>	7 per cent.	12 per cent.
65D.	Mineral and aerated waters	<i>ad valorem</i>	30 per cent.	33 per cent.
66D.	Road vehicles, mechanically propelled, not otherwise specified :			
	(a) Passenger cars (including Kit-cars, estate and station wagons and the vehicles commonly known as "jeeps" or as "Land Rovers") designed or adapted for seating not more than seven persons including the driver	<i>ad valorem</i>	20 per cent.	35 per cent.

Item No.	Description of Goods	Unit	Preferential Tariff	General Tariff
			£ s. p.	£ s. p.
	(b) Omnibuses, lorries, trucks, vans, and chassis thereof ..	<i>ad valorem</i>	15 per cent.	30 per cent.
	(c) Wheeled tractors not for agricultural purposes	<i>ad valorem</i>	15 per cent.	30 per cent.
	(d) 3-wheeled vehicles not otherwise specified	<i>ad valorem</i>	15 per cent.	30 per cent.
	(e) Motor cycles, side cars, and motor tricycles, and parts thereof (excluding batteries, tyres and tubes)	<i>ad valorem</i>	20 per cent.	40 per cent.
	(f) Other	<i>ad valorem</i>	15 per cent.	30 per cent.
	(g) Parts thereof (excluding batteries, tyres and tubes)	<i>ad valorem</i>	15 per cent.	30 per cent.
67D.	Musical instruments and parts thereof:			
	(a) Pianos	<i>ad valorem</i>	20 per cent.	23 per cent.
	(b) Other	<i>ad valorem</i>	20 per cent.	28 per cent.
68D.	Oils and fats, inedible:			
	(a) Cotton seed	per 100 okes	- 8 0	- 12 0
	(b) Linseed	per 100 okes	- 14 0	1 1 0
	(c) Lubricating (manufactured or unmanufactured)	per 100 okes	- 8 0	- 10 0
	(d) Other, not otherwise specified	per 100 okes	- 8 0	- 10 0
69D.	Paints, varnishes and colours (excluding artist's colours):			
	(a) Oil or enamel paint, ready mixed and ready for use ..	<i>ad valorem</i>	4 per cent.	5 per cent.
	(b) Other, not otherwise specified	per 100 okes	- 18 3	1 2 0
70D.	Perfumery and perfumed spirits, including cosmetics, hair oil, hair dyes and wash, pomades, toilet powders, toilet preparations and toilet requisites	<i>ad valorem</i>	60 per cent.	100 per cent.
71D.	Perambulators	<i>ad valorem</i>	16 per cent.	24 per cent.
72D.	Photographic apparatus and requisites:			
	(a) Cameras, including cine-cameras, and parts thereof	<i>ad valorem</i>	30 per cent.	40 per cent.
	(b) Films and plates, unexposed, not otherwise specified	<i>ad valorem</i>	30 per cent.	40 per cent.
	(c) Films and plates, exposed but undeveloped, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
	(d) Sensitised paper intended and suitable for making photographic prints	<i>ad valorem</i>	30 per cent.	40 per cent.
	(e) Other photographic requisites and accessories	<i>ad valorem</i>	16 per cent.	40 per cent.
	(f) Costs of developing abroad exposed films exported for that purpose by private individuals and re-imported within six months of the date of exportation or such further period as the Comptroller may allow ..	<i>ad valorem</i>	16 per cent.	24 per cent.
73D.	Playing cards	per pack not exceeding 54 cards (comprising 13 cards each of 4 suits, with additional "Jokers" or the like.)	- 2 0	- 2 4½

Item No.	Description of Goods	Unit	Preferential Tariff	General Tariff
74D.	Precious metals, that is to say : gold, platinum and silver, in bars, sheets, plain discs or ingots, not otherwise specified	<i>ad valorem</i>	£ s. p. 16 per cent.	£ s. p. 24 per cent.
75D.	Provisions and beverages, not otherwise specified, (including dietary supplements, tonic and patent foods and beverages) in bottles, jars, tins or fancy boxes, or in retail packages of carton or transparent cellulose, or aluminium foil, or tin foil, or paper wrappers, or any combination of such wrappers (excluding ice-cream, and foods made solely from cereal grains), not exceeding a gross weight of 2 okes per retail package	<i>ad valorem</i>	20 per cent.	28 per cent.
76D.	Raisins, in packages exceeding 2 okes per retail package	per 100 okes	- 3 3	- 4 1½
77D.	Refrigerators and parts thereof	<i>ad valorem</i>	10 per cent.	18 per cent.
78D.	Rubber manufactures, not otherwise specified	<i>ad valorem</i>	20 per cent.	28 per cent.
79D.	Saccharin (including substances of a like nature or use)	per oke	15 5 5	15 10 7
80D.	Safes, wholly or mainly of metal	<i>ad valorem</i>	20 per cent.	28 per cent.
81D.	Sal-ammoniac	per 100 okes	- 10 0	- 12 2
82D.	Salt (sodium chloride), not otherwise specified	per oke	- - 4	- - 5
83D.	Sesame	per 100 okes	- 4 2	- 5 0
84D.	Natural and artificial silk goods :			
	(1) Natural silk :			
	(a) Thread and yarn	<i>ad valorem</i>	35 per cent.	45 per cent.
	(b) Piece goods	<i>ad valorem</i>	50 per cent.	60 per cent.
	(c) Other, not otherwise specified	<i>ad valorem</i>	50 per cent.	60 per cent.
	(2) Artificial silk, that is to say, goods and piece goods, not otherwise specified, woven, knitted or formed from thread-like man-made fibres :			
	(a) Thread and yarn	<i>ad valorem</i>	25 per cent.	35 per cent.
	(b) Piece goods :			
	(i) Plush, velvet and other pile tissues, excluding remnants	<i>ad valorem</i> or per 10 sq. yds.	40 per cent. or 1 0 0 whichever is higher.	50 per cent. or 1 5 0 whichever is higher.
	(ii) Damask, Gobelin, and Tissues ordinarily used for curtains and upholstery, excluding remnants.	<i>ad valorem</i> or per 10 sq. yds.	40 per cent. or 1 4 0 whichever is higher.	50 per cent. or 1 10 0 whichever is higher.
	(iii) Miscellaneous tissues, excluding remnants :			
	(a) Unbleached	<i>ad valorem</i> or per 10 sq. yds.	40 per cent. or - 6 0 whichever is higher.	50 per cent. or - 7 4½ whichever is higher.
	(b) Bleached, dyed or printed, excluding tissues with woven or additional decorations.	<i>ad valorem</i> or per 10 sq. yds.	40 per cent. or - 6 6 whichever is higher.	50 per cent. or - 8 3 whichever is higher.
	(c) Other, not otherwise specified	<i>ad valorem</i> or per 10 sq. yds.	40 per cent. or - 8 0 whichever is higher.	50 per cent. or - 10 0 whichever is higher.

Item No.	Description of Goods	Unit	Preferential Tariff	General Tariff
	(iv) Remnants, admitted as such by the Comptroller:		£ s. p.	£ s. p.
	(a) Not exceeding one yard in length per piece of a weight exceeding 35 drams but not exceeding 50 drams per sq. yard, when packed in separate complete packages and invoiced separately from other tissues	per 10 okes	- 18 8	1 0 7
	(b) Exceeding one yard but not exceeding 5 yards in length per piece, when packed in separate complete packages and invoiced separately from other tissues.	<i>ad valorem</i> or per 10 okes	40 per cent. or 2 16 0 whichever is higher	50 per cent. or 3 10 0 whichever is higher
	“Remnants” means artificial silk piece goods of a length not exceeding 5 yards per piece.			
	(c) Other, not otherwise specified	<i>ad valorem</i>	50 per cent.	60 per cent.
85D.	Silver, gold and platinum manufactures, not otherwise specified	<i>ad valorem</i>	50 per cent.	60 per cent.
86D.	Soap:			
	(a) Common	per oke	- - 14 ¹⁰ / ₄₀	- - 4
	(b) Perfumed or toilet	<i>ad valorem</i>	15 per cent.	40 per cent.
	(c) Mucilage for manufacture of soap	per 100 okes	- 8 0	- 12 0
	Provided that, in the case of subparagraph (c), the importer declares and the Comptroller is satisfied that it is to be used for the purpose stated.			
87D.	Spices, in containers other than as ordinarily used for retail sale	per 100 okes	- 15 0	1 0 0
88D.	Spirits:			
	(a) Spirits, potable, of all kinds, including spirituous compounds, liqueurs and cordials:			
	(i) In bottle	per gallon	3 0 0	3 16 0
	(ii) In other containers	per gallon	3 6 0	3 19 0
	(b) Spirits (industrial alcohols), not potable, which the importer declares are for use solely for an industrial or manufacturing purpose (other than for methylating spirits) to be specified, and the Comptroller is satisfied:			
	(i) they cannot be obtained from local sources and at a reasonable price;			
	(ii) they will not be converted so as to be capable of use as or combined with any beverage; and			
	(iii) are essential and will be used for the manufacturing purpose as declared	<i>ad valorem</i>	10 per cent.	15 per cent.
	(c) Pure methanol (CH ₃ OH), containing 0.25 per cent. by volume thereof respectively of hard-wood oil and pyridine	<i>ad valorem</i>	10 per cent.	15 per cent.

Item No.	Description of Goods	Unit	Preferential Tariff	General Tariff
	(d) Wood naphtha, to which has been added 0.25 per cent. by volume thereof of pyridine : .. Provided that, in the case of sub-paragraphs (c) and (d), the importer undertakes and the Comptroller is satisfied that the spirits will be used solely in the manufacture of methylated spirits.	<i>ad valorem</i>	£ s. p. 10 per cent.	£ s. p. 15 per cent.
	(e) Methylated or denatured, and spirits, not otherwise specified :			
	(i) In bottle	per gallon	3 0 0	3 16 0
	(ii) In other containers	per gallon	3 6 0	3 19 0
89D.	Sports requisites and gear (excluding wearing apparel and footwear) ..	<i>ad valorem</i>	16 per cent.	24 per cent.
90D.	Starch, laundry or for sizing cloth ..	per 100 okes	- 13 2	- 15 7
91D.	Stationery	<i>ad valorem</i>	12 per cent.	20 per cent.
92D.	Steel manufactures, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
93D.	Sugar and other sweetening materials, not otherwise specified, containing the following percentages by weight of total sugars expressed as sucrose :			
	(a) 90 per cent. or over	per 100 okes	2 15 5	3 6 6
	(b) 70 per cent. or over but less than 90 per cent.	per 100 okes	2 4 4	2 13 3
	(c) 50 per cent. or over but less than 70 per cent.	per 100 okes	1 13 3	2 0 0
	(d) Less than 50 per cent.	per 100 okes	1 2 2	1 6 6
94D.	Tea	per oke	- - 6	- 1 0
95D.	Tiles :			
	(a) Roofing	per 1,000	1 13 3	2 0 0
	(b) Other	<i>ad valorem</i>	12 per cent.	20 per cent.
96D.	Timber :			
	(a) Planks, boards, logs, beams and rafters of hardwood, not otherwise specified	<i>ad valorem</i>	3 per cent.	4½ per cent.
	(b) Planks, boards, logs, beams and rafters of softwood, not otherwise specified	<i>ad valorem</i>	3 per cent.	4½ per cent.
	(c) Plywood	<i>ad valorem</i>	10 per cent.	20 per cent.
	(d) Parquet flooring and wood manufactures not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
97D.	Tin :			
	(a) Bars and ingots	per 100 okes	3 18 6	5 17 3
	(b) Plate (excluding embossed and coloured)	per 100 okes	- 10 3	- 15 3
	(c) Plate, embossed or coloured ..	<i>ad valorem</i>	16 per cent.	24 per cent.
	(d) Manufactures, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
98D.	Tobacco :			
	(a) Cigarettes, including the weight of cigarette paper, mouthpieces and filters	per oke	5 5 0	5 10 0
	(b) Cigars, including the weight of bands and tubes	per oke	4 10 0	4 15 0
	(c) Pipe or chewing	per oke	4 2 0	4 5 0
	(d) Snuff	per oke	1 14 4	1 16 1
	(e) Persian (tumbeki)	per oke	1 11 1	1 13 1
	(f) Leaf, unmanufactured, not otherwise specified	per oke	- 4 0	- 5 0
99D.	Toys and Games :			
	Games	<i>ad valorem</i>	16 per cent.	24 per cent.
	Toys	<i>ad valorem</i>	20 per cent.	30 per cent.

Item No.	Description of Goods	Unit	Preferential Tariff	General Tariff
			£ s. p.	£ s. p.
100D.	Turpentine (including mineral turpentine)	<i>ad valorem</i>	16 per cent.	20 per cent.
101D.	Tyres and tubes for motor vehicles	<i>ad valorem</i>	15 per cent.	35 per cent.
102D.	Watch-straps and watch-bracelets, without watches attached or incorporated therewith excluding watch-straps and watch-bracelets made wholly or partly of gold, silver or platinum or precious stones . .	<i>ad valorem</i>	16 per cent.	24 per cent.
103D.	Waxes :			
	(a) Beeswax	per 100 okes	1 19 0	2 7 0
	(b) Paraffin wax	per 100 okes	- 12 4½	- 15 0
104D.	Wine :			
	(a) Sparkling, in bottle	per gallon	1 5 0	1 10 0
	(b) Still, in bottle	per gallon	- 19 4½	1 4 0
	(c) In other containers	per gallon	- 12 0	- 14 0
105D.	Wire manufactures, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
106D.	Wireless apparatus (other than complete wireless receiving sets of a full value not exceeding £6 when landed at the port of importation in the Colony), and parts thereof . .	<i>ad valorem</i>	40 per cent.	48 per cent.
107D.	Woollen goods :			
	(a) Piece Goods	<i>ad valorem</i> or per sq. yd.	15 per cent.	30 per cent. or 1s. the sq. yd. whichever is higher.
	(b) Other, not otherwise specified	<i>ad valorem</i>	15 per cent.	30 per cent.
108D.	Zinc and zinc manufactures, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
109D.	Articles of food and drink, intended for human consumption, not otherwise specified and not exempted from Customs duty	<i>ad valorem</i>	12 per cent.	15 per cent.
110D.	Goods, not otherwise specified and not exempted from Customs duty . .	<i>ad valorem</i>	16 per cent.	24 per cent.

PART II.

UNCLASSIFIED EXEMPTED GOODS, NOT OTHERWISE SPECIFIED.

- 1 E. Aeroplanes and their parts: when manufactured in a Commonwealth country.
- 2 E. Aeroplanes, aero-engines, and spare parts and equipment thereof, and fuel and oil belonging to any air transport company of any State which is a contracting party to the Convention of International Civil Aviation made at Chicago the 7th day of December, 1944, engaged in international air navigation to, from or through the Colony, and any fuel and oil taken on board aircraft of such air transport company for the purpose of flying to parts beyond the seas.
- 3 E. Aircraft, equipment, spare parts and tools, for use in the search for, or in the rescue, repair or salvage of, any damaged aircraft engaged in international air navigation and belonging to any air transport company of any State which is a contracting party to the Convention of International Civil Aviation made at Chicago on the 7th day of December, 1944 :

Provided that—

- (a) before clearance, for use in the Colony, of such aircraft, equipment, spare parts and tools, the importer shall furnish security, in cash or

otherwise, to the satisfaction of the Comptroller, for the payment of any Customs duty which may become payable :

- (i) if such aircraft, equipment, spare parts and tools are at any time used, within the Colony, for any purposes other than those specified in this Item ;
- (ii) if at any time the importer shall, within the Colony, sell or otherwise divest himself of the ownership of such aircraft, equipment, spare parts and tools ; or
- (iii) if such aircraft, equipment, spare parts and tools are not exported within three months from their clearance from Customs or within such further period as the Comptroller may allow,

any Customs duty which may become payable under the terms of this Item shall be paid as provided in the Customs Laws.

- 4 E. Agricultural, arboricultural, horticultural, poultry—farming and bee-keeping tools and implements, and components, fittings and connections therefor.
- 5 E. Aluminium containers, complete, when imported by a manufacturer of essential oils, which the importer declares and the Comptroller is satisfied are to be used solely as containers for essential oils (including terpenes) to be exported from the Colony.
- 6 E. Anchors, and mooring chain-cable for ships' use—whether for use on a ship or as fixed moorings for ships at any port or shipping place in the Colony.
- 7 E. Animals, live (including live birds).
- 8 E. Appliances and equipment certified by the Chief Veterinary Officer as to be used in the humane slaughter of animals.
- 9 E. Archaeological instruments, scientific appliances and technical apparatus used solely for the purpose of archaeological excavations and archaeological study.
- 10 E. Cyprus Airways Limited, articles imported by, as follows :

Apparatus, appliances, furniture and fittings and component parts thereof, and instruments (including navigator's watches) carried on or in aircraft and necessarily and exclusively used in or for their operation ; apparatus, appliances and component parts thereof, and instruments and tools used for the purpose of visual communication or electrical contact with or guiding or navigation of aircraft in flight, or for the examination, servicing and maintenance, to ensure airworthiness, of aircraft and aircraft components, or for the securing of aircraft whilst grounded :

Provided that—

- (a) a declaration shall be made and signed on behalf of the Company by either its Managing Director or Secretary that the goods are to be used in the operation of the Company's air line or for purposes incidental thereto, and will not be sold or otherwise disposed of or used in the Colony except after payment of any Customs duty otherwise due thereon, as provided in section 147 of the Customs Management Law, 1954, or any amendment or substitution thereof ;
 - (b) materials imported for the purpose of repairing aircraft, or for making up any such article to be used in such repair shall not be exempted, unless otherwise so provided.
- 11 E. Artists' materials which the collector is satisfied are imported into the Colony by an individual for his own use and not for sale.
 - 12 E. Asbestos, crude, imported for the purpose of re-export after processing in the Colony.
 - 13 E. Atlases, plans and maps (including globes).

14 E. Household and Personal Effects :

(a) Intending Residents:—*Bona fide* personal and household effects, the property of and accompanying a person arriving to enter upon an office, or employment, or upon first arrival as a permanent resident, or arriving within six months prior to or after the arrival of such person, consisting of appropriate personal wearing apparel, and other personal and household effects such as furniture, carpets, glassware, linen, crockery and plate and such other articles, other than—

- (i) Arms, ammunition, motor vehicles, pedal bicycles, merchandise, piece goods and provisions ;
- (ii) Cigars and cigarettes exceeding 100 in number ;
- (iii) Perfumed spirits exceeding one pint ;
- (iv) Manufactured tobacco (other than cigars and cigarettes) exceeding one half-pound in weight ;
- (v) Wines and spirits exceeding one pint,

as the Comptroller shall decide may be properly classified as personal or household effects :

Provided that in any special case where, for reasons beyond the control of the owner of the goods, such effects are not imported within the aforementioned period of six months, the Comptroller may, if he deems fit, extend the aforementioned period for a further period not exceeding six months.

(b) Visitors :—

(1) Aircraft, pleasure boats—whether self-propelled or not—and any vehicle, other than a motor car or other motor vehicle for which exemption is provided under Item 105E. (a) or (b) and appropriate personal wearing apparel and other personal effects, which accompany the visitor upon arrival, or are imported within six months prior to or after his arrival, in such quantity as, in the opinion of the collector, should meet the reasonable personal requirements and needs of the visitor during his period of stay in the Colony :

Provided that, in the case of pedal bicycles (including pedal tricycles) a deposit equivalent to the Customs duty thereon, as assessed by the collector, shall be paid by the owner upon clearance in the Colony after importation, which shall be refundable upon exportation within six months of the date of clearance as aforesaid, or such further time as the Comptroller may allow and subject to any other conditions he may impose in consideration of extending the aforesaid period of six months :

Provided further that, in regard to the articles specified in sub-paragraphs (i) to (ix) hereof, the maximum quantities eligible for exemption under sub-paragraph (b) shall be the quantities specified in any of the aforementioned sub-paragraphs relevant thereto :

- (i) one miniature cinematograph camera with one roll of unexposed films ;
- (ii) one camera (other than a cine-camera) with twelve plates or two rolls of unexposed films ;
- (iii) one pair of binoculars, or one plain or prismatic telescope ;
- (iv) one portable musical instrument ;
- (v) one gramophone and twenty gramophone records ;
- (vi) one portable wireless receiving set ;
- (vii) one portable typewriter ;
- (viii) sporting and camping equipment ;

- (ix) exposed cinematograph films of a maximum width of 16 mm. metres each, without limitation, imported for free exhibition; printed plates, lantern slides, dioramas and photographs not otherwise prohibited.
- (2) Personal effects and sporting and camping equipment shall not be deemed to include :
- (i) Arms, ammunition, merchandise, piece goods and provisions;
 - (ii) Cigars and cigarettes exceeding 100 in number ;
 - (iii) Perfumed spirits exceeding one pint ;
 - (iv) Manufactured tobacco (other than cigars and cigarettes) exceeding one half-pound in weight ;
 - (v) Wines and spirits exceeding one pint.
- (3) For the purpose of this item, a visitor means a person whose stay in the Colony is temporary, and shall be deemed to exclude any person who has and maintains a permanent place of abode in the Colony.
- 15 E. Bags, paper, of three-ply or more, of an area not less than $1\frac{1}{2}$ sq. ft. either side, sewn or clipped at one or both ends, which the Comptroller is satisfied will be used as containers for cement, gypsum or other mineral products.
 - 16 E. Baskets for use in the export of fruit and vegetables.
 - 17 E. Beans, (including cocoa beans but excluding coffee beans) in containers other than are ordinarily used for retail sale.
 - 18 E. Benzine, special boiling point, imported by any *bona fide* industrialist, which the importer declares and the Comptroller is satisfied is to be used solely in his industry as an extracting agent, solvent or catalyser.
 - 19 E. Binder twine, (single and two-ply).
 - 20 E. Asphalt preparations for use in road making.
 - 21 E. Blind, articles for the education of the.
 - 22 E. Boats and ships and their integral constructional parts.
 - 23 E. Boiler compositions, and preparations for removing or preventing scale in boilers: when manufactured in a Commonwealth country.
 - 24 E. Books, printed, and printed reading matter of all descriptions (including musical scores and compositions), and other printed matter and show cards which the Comptroller is satisfied are only capable of use for advertising purposes.
 - 25 E. Boy Scouts or Girl Guides (including their officers) : Clothing or equipment which the Secretary of the Cyprus Boy Scout or Girl Guide Association certifies will be used by Boy Scouts or Girl Guides.
 - 26 E. Bran, derived from any grains specified in Item 72 E.
 - 27 E. Butter, and butter substitutes (including margarine and other vegetable and animal fat substitutes).
 - 28 E. Carbon, activated.
 - 29 E. Carobs and carob seed, imported under licence of the Director of Agriculture.
 - 30 E. Carton, which the importer declares and the Comptroller is satisfied is to be used as paper liners in the manufacture in the Colony of plasterboard, by a person or institution carrying on such manufacture.
 - 31 E. Containers, empty, as follows :
 - (a) Barrels, casks, drums and vats.
 - (b) Metal, of a capacity not less than half a ton, which the Comptroller is satisfied will be used as containers for exporting vine products.
 - 32 E. Containers, materials for manufacture of, as follows :

Bungs, hoops, hooping, and staves for the manufacture and repair of containers specified in sub-paragraph (a) of Item 31 E.
 - 33 E. Charcoal.
 - 34 E. Chemical manures and fertilizers ; and soil conditioners when so certified by the Director of Agriculture.

- 35 E. Chemicals, excluding talc, which the Comptroller is satisfied are to be used solely in the manufacture of soap in the Colony.
- 36 E. Chemicals, industrial, as follows : Citric acid, metabisulphite, caustic soda, caustic potash, carbonate of potash, sulphuric acid, hydrochloric acid, naphthalene.
- 37 E. Cinematograph films, under written licence obtained prior to their importation from the Cyprus Board of Film Censors, which the Comptroller is satisfied and the Cyprus Board of Film Censors certifies are of a cultural or educational nature.
- 38 E. Cinematograph news-films, when produced in a Commonwealth country.
- 39 E. Cinematograph films, unexposed, imported by a person engaged in the commercial production of motion pictures, for exposure by him in the Colony :
Provided that—
- (a) the film, whether exposed or not, is exported within one year ; or
 - (b) if the film is retained in the Colony—
 - (i) after exposure, for a period exceeding one year from the date of clearance from Customs, the same Customs duty as that on cinematograph films, developed, shall be payable forthwith ;
 - (ii) without exposure, for a period of one year from the date of clearance from Customs, the same Customs duty as that payable on unexposed film, shall be payable forthwith.
- 40 E. Cloth which the Comptroller is satisfied is for the manufacture of fumigation tents.
- 41 E. Coal, and " patent " coal-fuel (e.g. briquettes).
- 42 E. Cocoa-butter.
- 43 E. Cocoa, in powder, containing no milk or sugar.
- 44 E. Carton boxes which the Comptroller is satisfied are intended for use in packing products of the Colony for exportation.
- 45 E. Materials for the manufacture of edible oils, as follows :
Copra, seeds and nuts, when imported by a manufacturer of edible oils, which the importer declares and the Comptroller is satisfied are to be used for the purpose of manufacturing edible oils.
- 46 E. Cork discs, when imported by a manufacturer of crown corks, which the importer declares and the Comptroller is satisfied are to be used for the purposes of manufacturing crown-corks.
- 47 E. Cotton seed cake, which the importer declares and the Comptroller, by reference to the Director of Agriculture, is satisfied is to be used, in the Colony, by the owner of a factory engaged in the manufacture or preparation of food for animals in a compound form, solely for the manufacture of animal food for exportation from the colony in such compound form.
- 48 E. Crushed Wheat.
- 49 E. Gas cylinders :
- (a) When imported empty by a manufacturer of gas for filling with gas or compressed air in the Colony, which the importer declares and the Comptroller is satisfied are solely for such use, and which will remain the property of the importer, and bear, legibly stamped thereon upon importation, the name of the importer.
 - (b) When imported containing gas (the gas being liable to Customs duty unless specifically exempted therefrom) and where the ownership of the cylinders remains with the foreign supplier when the gas is disposed of for home consumption.

- 50 E. Dairy appliances and equipment, including containers and packages used in the distribution of milk and milk products.
- 51 E. Disinfectants, including fungicides, insecticides, pesticides, vermicides and weed killers.
- 52 E. Insecticides and pesticides, materials for manufacture of.
- 53 E. Goods which the Comptroller is satisfied :
- (a) (i) are re-imported, and
 - (ii) have undergone no process of repair, alteration or renovation whilst abroad.
 - (b) (i) are re-imported,
 - (ii) have undergone, whilst abroad, no process of repair, alteration or renovation other than such as has been occasioned by inherent defect therein (not involving substantial change of the form or character of the article), and
 - (iii) that no charge has been made for the remedy of any inherent defect, as specified in sub-paragraph (ii).
- 54 E. Essential oils and Essential Oil Terpenes :
- (a) When imported, for blending purposes, by a manufacturer of essential oils ;
 - (b) When imported by a manufacturer of perfumery or toilet soap for use in such manufacture :
- Provided that, in either case, the importer declares and the Comptroller is satisfied that the goods will be used solely for either purpose.
- 55 E. Eggs which the Comptroller is satisfied are to be used solely for incubation purposes.
- 56 E. Firearms for the personal use of officers of Her Majesty's Forces serving in the Colony.
- 57 E. Fire-bricks for industrial purposes, when manufactured in a Commonwealth country.
- 58 E. Public utility vehicles, when manufactured in a Commonwealth country, as follows : Fire engines and other vehicles (including parts thereof and chassis) constructed, equipped, or intended for use as vehicles for street watering, emptying cesspits, refuse collection or meat transport, when imported by any municipal corporation or the board of an improvement area and certified by the mayor of the corporation or the chairman of the board to be solely for use for the public purposes of the corporation or the board, as the case may be.
- 59 E. Fire Extinguishers, component parts and sealed chemical refills manufactured for the purpose.
- 60 E. Firewood.
- 61 E. Fish, as follows : Fresh, dried, salted or pickled, (excluding fish-roses).
- 62 E. Fishing requisites, including cord, gut or artificial filament, rope (whether of fibre or wire stranded) and thread, for the manufacture or repair of nets, lines, trawls and their various parts and accessories (excluding spring, harpoon and other like types of gun, and parts thereof and accessories for use therewith ordinarily used in the sport known as "goggle-fishing"), which the owner declares and the Comptroller is satisfied are for use for any of the aforesaid purposes and for fishing as a means of livelihood.
- 63 E. Flags (Union Jacks), when manufactured in a Commonwealth country.
- 64 E. Flour, edible, not processed beyond grinding and screening, whether with or without bran, in containers other than as ordinarily used in retail sale, as follows : Maize ; rye ; and wheat (including semolina).
- 65 E. Coke :
- (a) When produced in a Commonwealth country.
 - (b) Which the Comptroller is satisfied is to be used in foundries.

- 66 E. Fruit, as follows : Ground-nuts (*Arachis hypogoea*) fresh or dried (excluding salted or otherwise processed or preserved) ; dates, fresh, dried or compressed (excluding dates in fancy or hermetically closed containers) ; olives, fresh, pickled, salted, or in brine (excluding olives, processed or preserved in containers for retail sale) ; bananas (excluding processed or preserved in containers for retail sale).
- 67 E. Fuel carried in and remaining on board an aircraft which possess the nationality of any of the States to which the Convention relating to the regulation of aerial navigation, made at Paris on 13th October, 1919, is for the time being in force.
- 68 E. Fuel taken on board aircraft engaged solely in spraying, dusting or other pest control of crops or plants in the Colony : Provided that the Director of Agriculture certifies that any aircraft in respect of which exemption is claimed in respect of fuel used therein under this Item, was actually so engaged between such dates as are specified by him in such certificate.
- 69 E. Religious and Ecclesiastical, as follows : Furniture for churches and mosques, and articles intended to be used in the building and fitting of churches and mosques, and vestments and other articles necessarily used for religious services and certified as intended to be so used, as the case may be, by the proper ecclesiastical authority.
- 70 E. The Governor : Goods imported or cleared by or on behalf of the Governor for his use and, in the absence of the Governor, imported or cleared by or on behalf of the Officer administering the Government, for his use.
- 71 E. The Government : Goods imported by or for the use of the Government, or any department of Her Majesty's Government.
- 72 E. Grain, unmilled, in containers other than as ordinarily used for retail sale, as follows : Barley ; oats ; rice—husked or unhusked, broken or whole (excluding rice-meal) ; wheat.
- 73 E. Water Boards : Goods imported by or for Water Boards, which the Water Engineer certifies are solely to be used for providing or improving water supply.
- 74 E. Oil exploration : Articles of all kinds, whether imported or cleared from Customs by the holder of a valid oil exploration licence granted under the Mines Regulations Amendment Law (Cap. 122), or any Law amending or substituted for the same, which the licensee declares and the Comptroller is satisfied are to be used by such licensee solely for the purposes of oil exploration in accordance with the terms of such licence, and for the equipment of offices, houses, hospitals and other buildings or for transportation in connection with oil exploration under the said licence :
- Provided that the licensee shall furnish security, to the satisfaction of, and in such manner as the Comptroller shall determine, for payment, by the licensee, of any Customs duty that may become due on any articles in respect of which exemption has been granted in pursuance of this Item, of which the licensee has divested himself of ownership whilst the articles are still in the Colony and not under Customs control or, not having been consumed for the purposes of oil exploration aforesaid, are not exported by him or delivered into Customs control for exportation, within one month of the termination of the licence aforesaid, or such further time as may be approved by the Colonial Secretary.
- 75 E. Navy, Army, and Air Force Institutes :
- (a) Goods imported by the Navy, Army, and Air Force Institutes for sale to members of Her Majesty's Forces serving in the Colony, duly certified as such by the person in charge of the Navy, Army, and Air

Force Institutes in the Colony or his deputy, to scales for each four-weekly period for male and female members, respectively, as set out hereunder :

- (i) Beer, ale, porter and stout :
 - Males 20 reputed quarts.
 - Females 12 „
- (ii) Manufactured tobacco :
 - Cigars, cigarettes, pipe or chewing tobacco :
 - Males 22 ounces.
 - Cigarettes :
 - Females 340 in number.
- (iii) Whisky and Gin :
 - Males two bottles of each.
 - Females one bottle of each.
- (iv) Other potable spirits (excluding wines) :
 - Males two bottles of any one description or one bottle each of any two descriptions.
 - Females one bottle of any one description.

For the purposes of paragraphs (iii) and (iv) a bottle shall be deemed to be of a capacity exceeding 14 but not exceeding 27 fluid ounces, a half-bottle as of a capacity exceeding 8 but not exceeding 14 fluid ounces, and a quarter-bottle as of a capacity not exceeding 8 fluid ounces.

In this Item the term “ members of Her Majesty’s Forces ” shall include such persons as the Colonial Secretary may direct, from time to time, for the purposes of this Item.

- (b) Goods and Stores imported by the Navy, Army, and Air Force Institutes to be used solely in the Institutes in the Colony and not for sale, duly certified as such by the person in charge of the Navy, Army, and Air Force Institutes in the Colony, or his deputy.

- 76 E. Goods, for the purpose of earthquake relief, addressed to an appropriate Government officer or to any committee approved by the Colonial Secretary, which the importer declares and the Comptroller is satisfied are imported for the said purpose.
- 77 E. Gymnastic apparatus for the use of schools.
- 78 E. Animal food, as follows : Hay, straw and other animal food, under permit from the Director of Agriculture.
- 79 E. Hospital appliances and equipment which the Director of Medical Services certifies is to be used in any hospital.
- 80 E. Hotel furniture, as follows :
 - (a) Bedsteads, mattresses, blankets, quilts, pillows, bedspreads, linen, carpets, curtains and curtain materials, sun umbrellas and sun-blinds ;
 - (b) Table hardware, glass and china ;
 - (c) Baths and basins, clothes washing and pressing machines, dish-washing machines, mixing, mincing and slicing machines for kitchen use ;
 - (d) Refrigerators, electric fans and radiators, fixed radiators for heating systems, air-conditioning and sanitary apparatus, electrical installations (viz. necessary to provide complete wiring of an hotel) ;
 - (e) Parts of any article in sub-paragraphs (c) and (d) ;
 - (f) Glazed flooring and wall tiles ; and
 - (g) Pianos,
 where the Comptroller is satisfied that the following conditions are complied with :
 - (i) that every such article is imported by the proprietor of the hotel in which the article is to be used ;

- (ii) that every such article is marked with the name of the hotel or with the name of the proprietor of the hotel, unless the Comptroller, for good reason, considers that this requirement may be waived ;
- (iii) that, prior to removal of the goods from Customs control, the proprietor of the hotel enters into a bond, in such form and secured in such manner as the Comptroller may require, conditioned that the proprietor undertakes not to dispose, whether by sale or in any other manner, of any article which, by virtue of this Item, has been imported free of Customs duty, without first giving notice thereof to the Comptroller and, unless the article is destroyed in the presence of an officer, that he shall, if he disposes of the article in any way, pay the Customs duties to which the article would be liable as if they had been cleared for home consumption at the time of disposal ; and conditioned further that, if at any time any such article is not found in the possession of the proprietor at his hotel and no reasonable explanation for its absence is given, to the satisfaction of the Comptroller, or if such article is found in the possession of any person other than the proprietor in his hotel, the proprietor shall, in respect of such article, pay forthwith the Customs duty which would have been payable thereon at the time of clearance for home consumption, without prejudice to any other proceedings which may be had under the Customs Laws, in connection therewith.

81 E. Consular Officer's effects and goods, as follows :

- (a) Household and personal effects (including one motor car) imported by the Consular Officer of a foreign country within twelve months of his first arrival as a Consular Officer : Provided that a similar privilege is accorded by such foreign country to the British Consular Officers therein.
- (b) Uniforms of Consular Officers and their respective national flags, imported for use at their Consulates or residences.
- (c) Furniture, stationery, books and other articles despatched by a foreign Government to any of its Consular Officers-de-carriere in the Colony for their official use therein :

Provided that the Consular Officer-de-carriere (which term, for the purpose of this sub-paragraph, includes a consul-general, consul, vice-consul, and pro-consul of such status) shall, prior to the delivery of the goods, address to the Comptroller an application for exemption hereunder and a declaration, in such form as the Comptroller may approve, completed in detail as to the headings set out in such form, and appending a declaration that the articles will be used solely for the official purposes of the Consulate.

- (d) Dutiable goods imported by Consuls and Consular Officers for exhibition purposes only.

82 E. Scrap Metal, as follows : Iron and steel.

83 E. Hoops and Hooping :

- (a) Hoop-iron.
- (b) Hoops to be used in making egg, fruit and vegetable boxes.

84 E. Pipes and fittings therefor, which the Comptroller is satisfied are to be used for purposes of drainage, irrigation, sewerage and water supply, as follows : Pipes of aluminium, earthenware, cement, cement-asbestos, iron and steel (whether galvanized or not) and of stoneware, including angles, bends and other connections therefor of any such materials, rubber rings and sleeves for jointing pipes, and stop-valves made mainly or entirely from aluminium, iron, or mild steel.

85 E. Jute yarns which the Comptroller is satisfied are to be used for the manufacture of sacks and sacking material by a person carrying on such manufacture.

- 86 E. Tanning substances : All substances other than sumac, which the Comptroller is satisfied are to be used in tanning leather.
- 87 E. Linen and other cloth for embroidery :
 Provided that the importer shall deposit such amount as the Comptroller may determine in respect of the Customs duty payable thereon, a refund being made on exportation of such linen or other cloth after embroidery and within one year of clearance from Customs, or such further time as the Comptroller may allow.
- 88 E. Linen thread manufactured in a Commonwealth country.
- 89 E. Macaroni and Vermicelli.
- 90 E. Machinery, as follows :
- (1) (a) Machines consisting of a combination of moving parts and mechanical elements requiring to be put in motion by electrical, manual, mechanical or physical force ;
 - (b) Component parts of such machines for replacing similar component parts of such machines ; and
 - (c) Transmission and conveyor belting, whether made up or in the length ; and belt laces and belt fasteners therefor ;
- for any of the following purposes (excluding the servicing of road or air transport) :
- (i) agriculture ;
 - (ii) industry and manufacture ;
 - (iii) printing and bookbinding (excluding duplicating machines and parts thereof) ;
 - (iv) electric light and power services ;
 - (v) marine services ;
 - (vi) railway services ;
 - (vii) water and oil boring ;
 - (viii) pumping ;
 - (ix) prospecting for any mineral in the Colony or developing any industry in connection with any such mineral.
- (2) Apparatus and appliances (including component parts and such fittings thereof as are so constructed as to be ready, without further fabrication, for attachment to such apparatus or appliances) for assembly on or with, or to be connected to or with, any machinery of the types specified in paragraph (1) and for the purposes specified in sub-paragraphs (i) to (ix) thereof.
- (3) Apparatus and appliances (including component parts and such fittings thereof as are so constructed as to be ready, without further fabrication, for attachment to such apparatus or appliances), though not requiring to be assembled on or with, or to be connected to or with, any machinery specified in paragraph (1) the use of which is, in the case of the following sub-paragraphs thereof :—
- (i) necessary and appropriate to any preparation or processing of products of the soil ;
 - (ii) essential and peculiar to any process of industry or manufacture, as the case may be ;
 - (iii) essential and peculiar to that industry ;
 - (iv) essential and peculiar to the generation or distribution of electric current ;
 - (v) essential and peculiar to shipbuilding or ship repairing, or to the repair of marine engines or the operating machinery or gear of ships ;
 - (vi) appropriate and necessary for the laying or maintenance of rail track or for the maintenance of locomotives or rolling stock ;

Provided that rails, railway track-work, sleepers, bearing- and fish-plates, dog-spikes and fish bolts (as ordinarily understood in Railway terminology) shall be deemed to be "fittings" for the purpose of this sub-paragraph ;

- (vii) essential to and appropriate for use in boring for water, or in boring for, preparation of, and distribution, in the case of mineral oil ;
- (viii) essential and peculiar to the raising and distribution of water ; or pumping of drainage water or sewage ;
- (ix) essential and appropriate to an enterprise for this purpose :

Provided that, except as specified in sub-paragraph 3 (vi) the term "fittings" shall not include any article or thing, the principal use or purpose of which is not attachment to or assembly with any apparatus or appliance mentioned in paragraph (2) or (3) :

Provided further that—

- (i) in respect of any article in paragraph (3), the Comptroller is satisfied that the person by or on behalf of whom the article is imported is the owner, person in charge of or controlling an undertaking of the kinds specified in sub-paragraphs (i) to (ix) inclusive of paragraph (1), and that such article is being imported for the sole use of and not for sale by such person ; and
- (ii) the importer declares, and the Comptroller is satisfied, that the articles will be used solely in accordance with the provisions of sub-paragraphs (i) to (ix) inclusive of sub-paragraph (3) and, where any article is imported for any industrial or manufacturing process, the particular use of such article shall be specified by the importer on the entry of the goods to be delivered to the collector upon clearance for home consumption.

91 E. Cable & Wireless Ltd., articles imported by, as follows :

- (a) Machinery, motor lorries, motor tractors, motor vans and apparatus (including poles, wood preservatives, masts, lines and their parts and materials) when certified by the proper representative of the company to be required solely for use in the construction, maintenance or operation of their land telegraphs, wireless telegraphy stations or telephone installations :

Provided that such machinery, motor lorries, motor tracks, motor vans and apparatus have origin in a Commonwealth country.

- (b) Preservative for wood, that is to say : The preparation known as "Cobra salts", when certified by the proper representative of the company to be required solely for use in the preservation of telegraph and telephone poles, used in the construction or maintenance of their land telegraph or telephone lines.

92 E. Materials, other than timber or manufactured wood articles, which the importer declares and the Comptroller is satisfied are to be used for the manufacture of matches.

93 E. Mangoes.

94 E. Meat, chilled or frozen (excluding game or poultry) imported in quantities of not less than five tons in any one consignment.

- 95 E. Foreign Broadcast Information Service, articles imported by the, as follows :
Materials and equipment, which the Director of the Monitoring Station, or his duly authorised representative, certifies is to be used solely in the construction, extension, maintenance or operation of the Monitoring Station.
- 96 E. Medals and decorations (Government) to be worn by persons in the Colony.
- 97 E. Medals, cups, shields and other trophies (excluding any commercial award of the kinds) which the Comptroller is satisfied have been won abroad as honorary distinctions or have been sent by donors abroad for such purpose.
- 98 E. Medical supplies, as follows :
(a) Medical, surgical and veterinary instruments and appliances and parts thereof ;
(b) Anti-malarial drugs, i.e. atabrin, plasmoquine, paludrin, quinine, and any other preparation which the Director of Medical Services certifies to be an anti-malarial preparation ;
(c) Anti-meningococcus serum.
- 99 E. Microscopes and parts thereof, and apparatus for microscopical examination.
- 100 E. Milk, whole, preserved (including whole milk, condensed or powdered but excluding cream) and milk food intended or adapted solely for infants.
- 101 E. Mining, articles used in, as follows :
(a) Rail trucks, parts and fittings thereof ;
(b) Miners' lamps, miners' hats and miners' caps ;
(c) Miners' safety boots and safety shoes, and miners' safety goggles and safety spectacles which are imported by or on behalf of a company carrying on mining operations in the Colony, which the proper representative of the company declares and the Comptroller is satisfied are :—
(i) solely for use in the mine or services of such company ;
(ii) in such number as are required for such use ; and
(iii) in the case of safety boots and safety shoes, are of a pattern previously approved by him.
(d) Materials solely for use underground in any mine of the importer :
(i) sawn and round timber ;
(ii) expanded metal and steel to be used as supports in underground workings.
- 102 E. Her Majesty's Forces, goods and stores for the use of :
(a) Military equipment imported by and for the use of any officer of Her Majesty's Forces ;
(b) Goods and stores of all kinds, the property of Her Majesty's Government and for use by Her Majesty's Forces, so certified by the proper officer thereof.
- 103 E. Milling stones of all kinds, for the grinding of grains for flour.
- 104 E. Electric Motors and other prime movers of or exceeding 1 brake horse power, and parts thereof (including fixing brackets therefor) excluding types normally fitted on land vehicles for propulsive or starting purposes.
- 105 E. Road Vehicles, mechanically propelled, as follows :
(1) (a) motor cars and other motor vehicles (including any spare parts thereof, and any wireless receiving set incorporated therein) imported by or for the private use of visiting members of such automobile clubs and associations as may be approved by the Governor, which are the subject of a document known as a " Carnet des passages en Douanes " or a " Triptyque " endorsed or issued by any such automobile club or association, under the provisions of any international convention relating to motor vehicles to which the Government may be an adherent

and in conformity with any standard forms agreed upon therein, as valid for importation into the Colony of any motor vehicle, parts thereof and wireless receiving set specified in such "Carnet des passages en Douanes" or "Triptyque" aforementioned;

- (b) motor cars and other motor vehicles (including any spare parts and any wireless receiving sets incorporated therein) imported by or for the private use of visitors, subject to the payment to the collector, at the time of clearance after importation, of a deposit equal to the Customs duty payable thereon as assessed by him at the time and refund thereof, in full, upon exportation of the motor car or other motor vehicle (including any spare parts, and any wireless receiving set incorporated therein) :

Provided that, in cases to which sub-paragraphs (a) and (b) apply :—

- (i) the motor cars or other motor vehicles (including any spare parts and any wireless receiving sets incorporated therein) are exported within six months of the date of clearance from Customs after importation into the Colony, or such further period as the Comptroller may allow, and subject to any other conditions he may impose in consideration of extending the aforesaid period of six months ;
 - (ii) the owner shall satisfy the collector that any spare parts of any motor car or other motor vehicle, which are not produced upon exportation, have been fitted to the motor car or other motor vehicle ; or
 - (iii) if, due to accident to any such motor car or other vehicle (including any spare parts and any wireless receiving set incorporated therein) the owner notifies the Comptroller in writing that, in consequence of such accident he is not prepared to export the motor car or other motor vehicle (including, as the case may be, any spare parts thereof or any wireless receiving set incorporated therein) the aforementioned "Carnet des passages en Douanes" or, as the case may be, the "Triptyque" shall be discharged, or the aforementioned deposit paid shall be refunded, on such of the aforementioned articles as he shall, with the approval of the Comptroller, either abandon to the Government free of any charge, or destroy or cause to be destroyed at his own expense, in such manner as the Comptroller may direct.
- (2) For the purpose of this sub-paragraph, a visitor means a person whose stay in the Colony is temporary, and shall be deemed to exclude any person who has a permanent place of abode in the Colony ;
- (c) motor vehicles (including any wireless receiving sets incorporated therein), imported or cleared from Customs for home consumption by members of Her Majesty's Forces serving in the Colony for their private use :

Provided that such motor vehicles are not of a type the importation of which is prohibited and that, upon clearance of the vehicle for home consumption, such member delivers to the collector an undertaking, in such form as the Comptroller may approve, that the motor vehicle (including any wireless receiving set incorporated therein) will be exported upon completion of the member's service in the Colony, or such further period as the Comptroller may allow :

Provided further that, with the approval of the Comptroller, a member of Her Majesty's Forces may transfer the liability in his undertaking to comply with the provisions of the Customs Laws and this sub-paragraph in respect of any motor vehicle (including any wireless receiving set incorporated therein) imported or cleared from Customs by him, to any

other member of Her Majesty's Forces entitled to the like privilege. The transferee shall, in such case, endorse the undertaking of the transfer in such manner as the Comptroller may approve but so that the transferee remains firmly bound thereby, when the transferor's liability aforesaid shall thereupon cease and determine.

106 E. Buttons : materials for the manufacture of, as follows :

- (a) Cardboard, unfaced mother-of-pearl blanks and trocas shell, which the importer declares and the Comptroller is satisfied are to be used by a *bona fide* manufacturer of buttons in the manufacture of buttons—

Provided that—

- (i) such cardboard is used in the packing of buttons for exportation ; and that
 (ii) such unfaced mother-of-pearl blanks are the produce of a Commonwealth country and are used in the manufacture of buttons for exportation.
- (b) Other raw materials (excluding explosive substances) for the manufacture of buttons for exportation :

Provided that the importer declares and the Comptroller is satisfied that—

- (i) the raw materials are unobtainable from local sources at a sufficiently cheap price in the necessary quality or quantity for the purpose, and
 (ii) where such raw materials are available in any Commonwealth country, exemption shall be granted only if they are obtained from such country.

107 E. Oils, edible.

108 E. Public Utility equipment, as follows :

- (a) Appliances and equipment for municipal poorhouses, produced or manufactured in a Commonwealth country, which are certified by a Welfare Officer or other proper Government Officer to be used for the purpose ;
 (b) Accessories and equipment, produced or manufactured in a Commonwealth country, which the Comptroller is satisfied are to be used in municipal or public slaughter-houses ;
 (c) Street lamps and fittings therefor, produced in a Commonwealth country, which the Comptroller is satisfied are to be used in the lighting of streets within the limits of Municipal Councils ;
 (d) Town clocks manufactured in a Commonwealth country, when imported by any Municipal Corporation, which the Comptroller is satisfied are to be used for public Municipal purposes ;
 (e) Traffic signalling apparatus imported by any Municipal Corporation or Board of an improvement area, which the Comptroller is satisfied is to be used for regulation of traffic within the limits of a Municipal Corporation or Board of an improvement area.

109 E. Oil, gas-burning and electrically-operated appliances, and parts thereof (excluding hose pipe, tube or wire connections therefor) as follows :

- (1) Cooking stoves ;
 (2) Heating stoves ;
 (3) Hot water boilers ;
 (4) Smoothing irons ;
 (5) Wash boilers ;
 (6) Oil and gas-burners and electric-heating elements for—
 (a) steam boilers ;
 (b) kilns of all kinds ;
 (c) stills ;
 (d) dryers ;

- (e) heating and cooking stoves ;
 - (f) geysers ;
 - (g) furnaces ;
 - (h) water heaters and ovens of all types ;
 - (i) tar and asphalt boilers.
- (7) Gas fuel for cooking or heating purposes or for use with any appliance as in paragraphs (1) to (6) herein ;
- (8) Gas Pressure Regulators for use with any appliance as in paragraphs (1) to (6) herein.
- 110 E. Petroleum products, as follows : Fuel oils, of a specific gravity of .780 and above, derived from petroleum.
- 111 E. Paper, etc., as follows :
- (a) Corrugated carton paper, which the importer declares and the Comptroller is satisfied is to be used for the manufacture of carton boxes in the Colony by a person carrying on such manufacture.
 - (b) Paper which the importer declares and the Comptroller is satisfied will be used solely in wrapping, for exportation, of bottles of wine or spirits, or fruit, or vegetables or powdered umber, or as lining of receptacles, for exportation, of any such articles.
 - (c) Printing paper (excluding gummed paper and paper for use with duplicators) which the importer declares and the Comptroller is satisfied is to be used in printing labels, of a design approved by the Director of Agriculture, for egg, fruit and vegetable boxes ; or for printing books, leaflets, newspapers, pamphlets and posters.
 - (d) Printed tissue paper to be used for wrapping eggs, fruit and vegetables.
 - (e) Transparent cellulose sheet which the importer declares and the Comptroller is satisfied will be used solely in wrapping, for exportation, of bottles of wine, spirits, fruit or vegetables.
- 112 E. Peas, in containers other than as ordinarily used for retail sale.
- 113 E. Peat moss: Provided it has origin in a Scheduled Territory.
- 114 E. Personal effects of Cypriots or persons domiciled in Cyprus who have died abroad.
- 115 E. Photo-engraved blocks, manufactured in a Commonwealth country, to be used in letterpress printing or electrotyped or stereotyped replicas of such blocks.
- 116 E. Pig-iron, produced in a Commonwealth country.
- 117 E. Pitch.
- 118 E. Materials which the importer declares and the Comptroller is satisfied are solely to be used in the manufacture of playing cards.
- 119 E. Postage stamps, used or unused.
- 120 E. Preparations to be used in the destruction of rats and mice.
- 121 E. Printing materials :
- (a) Printing ink, printing material and type, type cupboards, type drawer-trays.
 - (b) Zinc, copper and brass sheets which the importer declares and the Comptroller is satisfied are to be used in printing.
- 122 E. Produce of Cyprus reimported :
- Provided that when any such produce would be liable to excise duty, if delivered for consumption in the Colony, excise duty shall be paid on such reimported produce before the clearance for home consumption in the Colony, at the rate in force at the time of such clearance.

- 123 E. Professional robes of advocates entitled to practise in Cyprus.
- 124 E. Pumice stone, natural, unmanufactured, which the importer declares and the Comptroller is satisfied is to be used in the manufacture of building bricks in the Colony by a person carrying on such manufacture.
- 125 E. Pyrethrum flowers.
- 126 E. Raffia.
- 127 E. Red Cross Stores : Stores and appliances imported by or on behalf of the British Red Cross Society and Order of St. John of Jerusalem which are certified by the Deputy Commissioner in the Colony to be used solely for the purposes and in connection with the activities in the Colony of the said Society and Order.
- 128 E. Rennet powder.
- 129 E. Sacks ; sacking material for oil presses ; and material of coarse jute which the Comptroller is satisfied is suitable for the manufacture of sacks or is to be used as covering or lining for receptacles of agricultural produce for exportation.
- 130 E. Salt, rock, for use as "lick" for cattle.
- 131 E. Samples which cannot be sold as merchandise and other articles which the Comptroller decides are not imported as merchandise and are of no commercial value.
- 132 E. School instruments and appliances for educational purposes, which the Director of Education certifies are to be used in schools.
- 133 E. Scientific instruments and appliances to be used for the purpose of scientific investigation and research.
- 134 E. Seeds, not otherwise specified, to be used for sowing purposes, including seed potatoes, bulbs, plants and cuttings ; subject to compliance, before clearance for home consumption, with any restrictions in force upon importation.
- 135 E. Sewing machines.
- 136 E. Shovels.
- 137 E. Silkworm eggs, and empty cardboard boxes and labels to be used in connection with the raising of silkworm eggs.
- 138 E. Sponges which the Comptroller is satisfied have been taken by vessels under a licence issued in the Colony.
- 139 E. Sports requisites and gear and musical instruments, for the use of Her Majesty's Forces, so certified by the proper officer thereof.
- 140 E. Stationery, as follows : Exercise books, pencils, pen holders, pen nibs, ink (liquid or powder), erasers, rulers, blotting paper and registers imported by the Director of Education and certified by him to be used exclusively in schools in the Colony, and to be distributed by him direct to schools and not through any intermediary.
- 141 E. Sulphur.
- 142 E. Tar.
- 143 E. Materials and apparatus which the importer declares and the Comptroller is satisfied are to be used solely for the manufacture of false teeth.
- 144 E. Telephone and telegraph poles.
- 145 E. Theatrical appliances and requisites accompanying a theatrical or show troupe which the Comptroller is satisfied are necessary for their performances in the Colony.
- 146 E. Timber, as follows :
 (a) Ready-cut to size on importation, which the Comptroller is satisfied is to be used in making packing cases for eggs, fruit or vegetables ;

- (b) When distinctly marked, either on importation or before clearance for home consumption, with the words "Export cases", which the importer declares and the Comptroller is satisfied is to be used in making packing cases for produce of the Colony for exportation.
- 147 E. Tin cans, including lids therefor, which the importer declares and the Comptroller is satisfied are to be exported as containers of any foodstuffs produced in the Colony.
- 148 E. Tombstones and memorial tablets.
- 149 E. Artisans' tools and parts thereof which are so made as to be readily adapted for a particular exempted tool (excluding parts in the rough state that may, although capable of adaptation for that purpose, also be adapted for other purposes).
- 150 E. Uniforms of any foreign Government to be worn by persons entitled to wear them.
- 151 E. Uniforms of public officers and professional robes of legal or judicial officers in the employment of the Government or of Her Majesty's Government : Provided that such uniforms or robes have been duly authorized and are solely for the personal use of such officers.
- 152 E. Vermouth essence which the importer declares and the Comptroller is satisfied is to be used solely in the manufacture of vermouth for exportation.
- 153 E. Vetches.
- 154 E. Water Softening Apparatus and Machinery and any parts thereof (including the materials known as "Zeo-carb" and "De-acidite").
- 155 E. Weighbridges and parts thereof (including weights designed for use therewith).
- 156 E. Windmills and other appliances for raising water.
- 157 E. Wine manufacture : Appliances to be used in the manufacture and examination of wine and preparations for use in the preservation, clarification or decoloration thereof, provided that the Director of Agriculture, or any other person duly authorized by him, is satisfied that they are to be used for any of the aforesaid purposes.
- 158 E. Wireless receiving sets, complete, the full value of which, landed at the port of importation in the Colony, does not exceed six pounds : Provided that the importer furnishes the collector with an undertaking that he will not sell any such set at a price which would give a total profit (to the importer and retailer) exceeding $33\frac{1}{3}$ per cent. of the full value as aforesaid ; that he will notify the Postmaster-General and furnish him with full details of all sales of such sets (including the price at which they have been sold) and that, if he fails to observe any of the conditions of the undertaking, he shall be liable to pay the Customs duty on such sets at the rate to which they were liable at the time of clearance for home consumption.
- 159 E. Wire nails, manufactured in a Commonwealth country, which the importer declares and the Comptroller is satisfied are to be used in making egg, fruit and vegetable boxes.
- 160 E. Wire, as follows : Hard-drawn steel nail wire, which the importer declares and the Comptroller is satisfied is to be used in the manufacture of nails by a person carrying on such manufacture.
- 161 E. Wood wool and paper shavings which the Comptroller is satisfied are to be used in packing eggs, fruit and vegetables for exportation.
- 162 E. Works of art, artistic collections, specimens or objects of archaeological or historical interest imported by a public institution approved by the Governor, which the Comptroller is satisfied are to be used solely for exhibition purposes in, by, or on behalf of such institution :

Provided they are re-exported within six months of clearance for home consumption or within such further period as the Comptroller may allow.

- 163 E. Lithographers' materials, as follows : Zinc, copper and brass sheets, manufactured in a Commonwealth country, which the importer declares and the Comptroller is satisfied are to be used in litho-engraving process.
- 164 E. Materials for the manufacture of leather goods for export, as follows : Raw materials that the Comptroller is satisfied :—
- (i) are unobtainable from local sources at a sufficiently cheap price in the necessary quality or quantity for the purpose, and
 - (ii) that when such raw materials are available in any Commonwealth country, exemption shall be granted only if they are obtained from such country.
- 165 E. Goods imported for the purpose of overhaul, renovation or repair in the Colony :
Provided that—
- (i) they are not used in the Colony beyond such testing as the Comptroller may consider reasonable to ensure the effectiveness of such overhaul, renovation or repair ;
 - (ii) a deposit equal to the Customs duty payable thereon, as assessed by the collector, shall be paid by the importer upon clearance, which shall be refundable in full on re-exportation, as in sub-paragraph (iii) provided ;
 - (iii) the goods are re-exported within three months of their clearance in the Colony for overhaul, renovation, or repair as aforesaid, or within such further period as the Comptroller may allow ; and
 - (iv) the goods are identified to the satisfaction of the collector on re-exportation.
- 166 E. Colour-films (excluding cine-film) re-imported after exportation for developing abroad, and colour-prints made abroad from such films :
Provided that the importer declares and the Comptroller is satisfied they are of no commercial value, are of a private or personal nature, and are not for sale or exhibition for profit.
- 167 E. Fur garments, old, which the importer declares and the Comptroller is satisfied—
- (i) have been mutilated prior to importation so as to be incapable of further use as garments ; and
 - (ii) will be used in the importer's factory where fur garments for exportation only are made.

THIRD SCHEDULE.

(Section 6.)

LIST OF SECTIONS OF CUSTOMS LAW REPEALED.

<i>Sections.</i>					<i>Extent of repeal.</i>
Section 2 (1)	..	..	..	..	Definitions of "Port", "Shipping Place" and "Scheduled Territory".
" 2 (2)	..	..	..	..	The whole.
" 4	..	..	..	..	The whole.
" 33	..	..	..	..	The whole without the proviso.
" 34	..	..	..	..	The whole.
" 36	..	..	..	..	The whole.
" 55	..	..	..	..	The whole.
" 57	..	..	..	..	The whole.
" 58	..	..	..	..	The whole.
" 71	..	..	..	..	The whole.
First Schedule	..	..	..	..	The whole.
Second Schedule	..	..	..	..	The whole.
Fourth Schedule	..	..	..	..	The whole.

J. FLETCHER-COOKE,
Colonial Secretary.

21st December, 1954.