

No. 11 OF 1958.

A LAW TO AMEND THE CUSTOMS MANAGEMENT LAWS.

8 of 1954
49 of 1955
19 of 1957.

HUGH FOOT,]

[26th April, 1958.

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 Management (Amendment) Law, 1958, and shall be read as one with the Customs Management Laws, 1954 to 1957 (hereinafter referred to as the "principal Law") and the principal Law and this Law may together be cited as the Customs Management Laws, 1954 to 1958.

Short title
and con-
struction.8 of 1954
49 of 1955
19 of 1957.

Repeal and substitution of sections 141, 141A, 142 and 143 of the principal Law.

2. Sections 141, 141A, 142 and 143 of the principal Law are hereby repealed and the following sections, to be numbered 141 and 142, substituted therefor :—

“ Classification of goods.

64 of 1954
29 of 1955
1 of 1956
34 of 1956
1 of 1957
16 of 1957
28 of 1957
10 of 1958.

141.—(1) Goods shall, prima facie, be classified for the purposes of Customs duty in accordance with the classification set out in Part I of the Second Schedule to the Customs Tariff Laws, 1954 to 1958, or any Law amending or substituted for the same.

(2) Where for any reason, it is, in the opinion of the Comptroller, not clear under what item in Part I of the Second Schedule to the Customs Tariff Laws, 1954 to 1958, any goods fall, such goods shall, subject to the provisions of this Law, be classified by reference to the appropriate item in the Item Index to the Standard International Trade Classification and where it is not clear under which item thereof such goods shall be classified classification shall be effected as follows :—

- (a) the item of the Item Index aforesaid which provides the most specific description shall be preferred to items providing a more general description;
- (b) mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified in the manner specified in paragraph (a) of this sub-section shall be classified as if they consisted of the material or component which gives the goods their essential character, in so far as this criterion is applicable;
- (c) goods not falling clearly within any item in accordance with paragraphs (a) or (b) of this sub-section shall be classified under the item which the Comptroller considers appropriate to the goods to which they are most akin.

(3) Where any goods cannot be classified in accordance with sub-section (1) or sub-section (2) of this section by virtue of the fact that they are or can be classified under two or more items of the Item Index to the Standard International Trade Classification with a resulting difference as to Customs duty, Customs duty shall be charged when it is a difference between liability to or freedom from duty, and the higher or highest of the Customs duties applicable shall be charged when it is a difference as to two or more Customs duties.

