

**CYPRUS**

**TAX COLLECTION**

**CHAPTER 329 OF THE LAWS**

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**1959.**

## CHAPTER 329.

## TAX COLLECTION.

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A LAW TO AMEND THE LAW RELATING TO AND TO MAKE  
BETTER PROVISION FOR THE COLLECTION OF TAXES OR  
DUTIES.

[1st January, 1933.]

1949

Cap. 303.

Short title.

1. This Law may be cited as the Tax Collection Law.

Interpretation.

2 of 5/44.

2. In this Law—

“Comptroller” means the Comptroller of Inland Revenue;

2 of 5/44.

“tax collector” means any person whom the Comptroller may, from time to time, authorize to collect any tax or duty under the provisions of this Law;

“town” means the towns of Nicosia, Limassol, Ktima, Larnaca, Famagusta and Kyrenia.

Division into tax collection areas.

3. For the purposes of this Law the Comptroller shall have power to divide Cyprus into tax collection areas in charge of a tax collector or tax collectors.

4. (1) At any time after the expiration of ten days from the date upon which any tax or duty has become due and payable under the provisions of any Law, Regulation or order the Comptroller shall issue a warrant in the form contained in the First Schedule to this Law (hereinafter called the "Comptroller's warrant").

Comptrol-  
ler's warrant.

First  
Schedule.

(2) A copy of the Comptroller's warrant shall be published in the Gazette.

(3) Every tax collector shall cause a copy of the Comptroller's warrant to be posted as in subsection (4) hereof provided in every town or village within the tax collection area of which he is in charge.

(4) The Comptroller's warrant shall be posted—

- (a) in towns, on the notice board at the office of the Commissioner of the district;
- (b) in villages, at the principal church or mosque or at any other conspicuous place in the village.

(5) The issue of the Comptroller's warrant shall be conclusive proof that the tax or duty mentioned therein has become due and payable.

5. (1) The Comptroller may in any year by order under his hand published in the Gazette direct that all persons liable to pay any tax or duty under the Comptroller's warrant who are ordinarily resident in any town or within three miles therefrom shall pay such tax or duty to such officer and at such place or office within such town, as may be specified in the order.

Payment of  
tax or duty  
by persons  
residing in  
towns.

(2) All persons affected by the order shall at such time as may be specified in the order, not being less than three months from the publication of the order in the Gazette, pay to the officer at the place or office specified in the order all taxes or duties due under the Comptroller's warrant.

(3) After the expiration of the time as in subsection (2) hereof provided the taxes or duties shall be collected by a tax collector appointed by the Comptroller.

(4) In addition to any amount payable in respect of any tax or duty under the Comptroller's warrant any person who has failed to comply with the provisions of subsection (2) hereof shall pay such additional amount, as the Governor may direct by notice in the Gazette not exceeding five per centum of the amount due by such person in respect of such

tax or duty. Such additional amount shall be paid and recovered at the same time as the amount due in respect of the tax or duty mentioned in the Comptroller's warrant.

(5) Whenever any additional amount payable under subsection (4) hereof consists of a fraction of one piastre there shall be paid in respect thereof a sum of one piastre.

Tax collectors to proceed with the collection of tax or duty.

6. Upon receiving the Comptroller's warrant the tax collector shall proceed with the collection of any tax or duty mentioned therein from all persons liable thereto, who are ordinarily resident within the tax collection area of which he is in charge.

Execution by seizure of movable property.

7. If any person fails to pay, when so requested by the tax collector all amounts due in respect of any tax or duty mentioned in the Comptroller's warrant, the tax collector shall forthwith seize so much of the movable property of the person in default as would be, in the opinion of such tax collector, amply sufficient to satisfy the amount due by the person in default.

Forcible entry.

8. For the purpose of executing the Comptroller's warrant any tax collector shall have power to enter if need be by breaking open the house, office or premises or by forcible entry upon the lands in the possession of the person in default.

Exemption from seizure or sale.

9. It shall not be lawful to seize or sell by virtue of a Comptroller's warrant—

- (a) the necessary wearing apparel of the person in default or his family, or the necessary beds and bedding thereof not exceeding the value of five pounds;
- (b) the necessary baking and cooking utensils of the person in default and his family;
- (c) the books, tools, implements, vessels and receptacles absolutely necessary for the profession, trade or calling of the person in default, not exceeding in the whole the value of five pounds;
- (d) one pair of neat cattle, or one mule and one ass, or two asses at the option of the person in default;
- (e) every article which is indispensable for the use of the exempted animals;
- (f) the chopped straw required to feed the exempted animals for three months;

(g) provisions for three months for the person in default and his family.

10. It shall be the duty of the tax collector to keep in safe custody all movable property seized in execution and, unless the amount due has been in the meantime paid, to sell the same by public auction to the highest bidder within four days from the date of the seizure.

Sale of property seized.

11. (1) In case no bid is made for the movable property put up to auction as in section 10 provided or in case the bid is manifestly low and inadequate the tax collector may adjourn the sale to another day, not being more than three days from the original date of the sale, and such adjourned sale may be carried out at such place as the tax collector may think fit.

Inadequate bid.

(2) The tax collector shall post a notice containing the date and the place of the adjourned sale and a description of the movable property to be sold thereat, at some conspicuous place in the town or village in which the adjourned sale shall be carried out.

(3) On the day and at the place fixed for the adjourned sale the tax collector shall sell the movable property by public auction to the highest bidder.

12. If no sufficient movable property of the person in default is found within the tax collection area in which such person ordinarily resides but it appears that he has movable property liable to seizure in some other tax collection area, the tax collector in charge of the former area shall transmit to the tax collector in charge of such other area a certificate in the form contained in the Second Schedule to this Law and thereupon the tax collector in charge of such other area shall proceed with the collection of the sum contained in the certificate in the same manner as if the person named in the certificate were a person ordinarily resident within the tax collection area of which he is in charge.

Comptroller's warrant to be executed in any tax collection area.

Second Schedule.

13. (1) If no sufficient movable property can be found from which the amount due by a person in default may be collected and recovered, the District Court of the district within which the person in default ordinarily resides shall, upon the application of a tax collector and upon the production of a certificate under the hand of the Comptroller that any amount is still due and unpaid, summon

If no sufficient movable property Court to order payment and imprisonment in default.

the person in default before such Court and such Court shall proceed to make inquiry as to the circumstances and means of livelihood of the person in default and shall order such person to pay the sum due together with any costs occasioned by his default and such other costs as to the Court may seem fit, either forthwith or by instalments as the Court may direct.

(2) In default of payment of the sums due or of any instalment thereof, the Court may, without further process, commit the person in default to prison for any period not exceeding three months unless payment shall be made before the expiration of such period:

Provided that no imprisonment under this subsection shall operate as a discharge of the liability of the person in default to pay any sum or instalment in respect of which the imprisonment was awarded.

Sale of im-  
movable  
property.

14. If on any inquiry under section 13 of this Law it shall appear to the Court that the person in default has immovable property capable of being sold for the payment of the sum due it shall be lawful for the Court without further process to issue its warrant for the sale of such immovable property or a sufficient part thereof in the like manner as if it were sold by order of a competent Court for the payment of a judgment debt, and the proceeds of such sale shall be applied in payment of the sum due; and the surplus thereof after deducting the sum due and also such other costs and charges as may be payable, shall be paid to the person in default.

Limitation  
of inquiry  
by Court.

15. It shall not be lawful for the Court in any inquiry under section 13 of this Law to inquire into the justice of the assessment of the tax or duty or the correctness of the amount due; but the Court shall proceed to make their order as aforesaid, unless the person in default shall show that he has previously paid the amount due or that he is not the person mentioned in the certificate of the Comptroller.

Power to  
Governor in  
Council to  
prescribe  
fees.

16. The Governor in Council may by order published in the Gazette prescribe the fees to be paid by every person in default in connection with the sale of the movable or the immovable property of such person for the execution of the Comptroller's warrant, and such fees shall be paid and recovered in addition to and at the same time and manner as the amount due in respect of the tax or duty mentioned in such warrant.

17. Whenever any tax or duty has become due and payable by any person who is absent from Cyprus such tax or duty shall be collected by the tax collector of the tax collection area within which such person owns any movable or immovable property in the same manner as if such person was ordinarily resident therein.

Collection of tax or duty payable by persons absent from Cyprus.

18. Any person who wilfully obstructs or resists any tax collector in the execution of any of his duties under the provisions of this Law shall be guilty of an offence and shall on summary conviction be liable to imprisonment not exceeding six months or to a fine not exceeding ten pounds or to both such imprisonment and fine.

Obstructing tax collectors.

19. Whenever in any Order of Her Majesty in Council, Law, Order in Council, Proclamation, Regulation or other enactment in force in the Colony or in any book or document whatsoever in use in any Department of the Government of the Colony the words "Tithe and Tax Collection Law, 1882," occur the words "Tax Collection Law, Cap. 329" shall be read.

The Tax Collection Law, to be read for the Tithe and Tax Collection Law, 1882.

#### FIRST SCHEDULE.

(Section 4.)

#### COMPTROLLER'S WARRANT.

*The Tax Collection Law, Cap. 329.*

To all tax collectors.

I, \_\_\_\_\_, Comptroller, hereby require you and command you to proceed with the collection of the following tax or duty: \_\_\_\_\_ from all persons liable thereto and in default of payment to levy execution upon any person in default by the seizure and sale of the movable property of such person and to take such other steps as may be necessary for the recovery of any amount due by any such person in default under the provisions of the Tax Collection Law.

*Dated* \_\_\_\_\_

*Comptroller.*

#### SECOND SCHEDULE.

(Section 12.)

#### CERTIFICATE BY TAX COLLECTOR.

*The Tax Collection Law, Cap. 329.*

I, \_\_\_\_\_, tax collector in charge of \_\_\_\_\_ tax collection area hereby certify that the several sums of money contained in the list attached hereto and set against the names of the several persons therein named are still due and unpaid with respect to the tax or duty mentioned therein and that no sufficient movable property of the person in default could be found within the tax collection area in my charge.

*Dated* \_\_\_\_\_

*Tax Collector.*

