

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 23 OF 1995

**The Local Government Act
(Act No. 22 of 1991)**

The Isoka District Council (Charcoal Levy) By-laws, 1995

IN EXERCISE of the powers contained in section *seventy-six* of the Local Government Act, 1991, the following By-laws are hereby made:

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| 1. These By-laws may be cited as the Isoka District Council (Charcoal Levy) By-laws, 1995. | Title |
| 2. In these By-laws, unless the context otherwise requires— | Interpretation |
| " area " means the area under the jurisdiction of the Council; | |
| " charcoal " means the black product of tree logs burnt slowly in an oven and used as fuel; | |
| " check point " means any place within the area designated by the Council for the payment of charcoal levy; | |
| " collector " means any officer or employee of the Council authorised to collect revenue for the Council; | |
| " Council " means the Isoka District Council. | |
| 3. Any person who sells charcoal in the area or exports charcoal from the area shall pay to the Council a charcoal levy at the rate of— | Imposition of charcoal levy |
| (a) fifty kwacha per ninety kilogramme bag; | |
| (b) thirty kwacha per fifty kilogramme bag; and | |
| (c) twenty kwacha per twenty-five kilogramme bag. | |
| 4. No person shall sell or export from the area any charcoal which is not weighed at a check point and for which charcoal levy has not been paid. | Selling or exporting charcoal before payment of levy prohibited |

Place of
payment and
collection

5. Payment of charcoal levy shall be made at any check point and shall be received by a collector who shall immediately issue an official receipt for each such payment.

Offences

6. Any person who contravenes any of the provisions of these By-laws shall be guilty of an offence and shall be liable upon conviction—

(a) in the case of a first offence, to a fine not exceeding eighty penalty units or to imprisonment for a period not exceeding six months, or to both; and

(b) in the case of a second or subsequent offence, to a fine not exceeding sixteen penalty units for every day during which the contravention continues or to imprisonment for a period not exceeding six months, or to both.

Made by the Isoka District Council this 18th day of January, 1995.

S. J. C. MUGALA,
Chairman,
Isoka District Council

R. J. MWANANYINA,
Secretary,
Isoka District Council

Confirmed by me at Lusaka this 18th day of January, 1995.

[L.G.II.64/9/31]

B. H. W. MWINGA,
Minister of Local Government
and Housing