

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 28 OF 2002

The Local Government Act
(Laws, Volume 16, Cap. 281)**The Samfya District Council (Cassava Levy) By-laws, 2002**

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

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| 1. These By-laws may be cited as the Samfya District Council (Cassava Levy) By-laws, 2002. | Title |
| 2. In these By-laws, unless the context otherwise requires—
“area” means the area under the jurisdiction of the Council;
“cassava” means the cassava tuber, cassava meal and any product of the tuber, whether fresh or dry, either wholesome or powdered, including whatever other form it may be;
“check-point” means any place within the area designated by the Council for the payment of cassava levy;
“collector” means any Officer or agent of the Council authorised to collect revenue for the Council; and
“Council” means the Samfya District Council; | Interpretation |
| 3. Any person who sells cassava within the area or exports cassava from the area shall pay a cassava levy at the following rates—
(a) one thousand kwacha per ninety kilogram bag;
(b) five hundred and fifty kwacha per twenty five kilogram bag; and
(c) three hundred kwacha per five kilogram bag. | Imposition of cassava levy |
| 4. A person shall not sell within the area or export cassava from the area for which cassava levy has not been paid to the Council. | No sale of cassava without payment of cassava levy |

*Copies of this Statutory Instrument can be obtained from the Government Printer,
P.O. Box 30136, 10101, Lusaka. Price K500 each*

Payment and
collection of
cassava levy

5. (1) A person who sells or exports cassava shall pay cassava levy to a collector as soon as the cassava has been weighed at a check point.

(2) The collector shall immediately after receiving the cassava levy issue an official receipt for each such payment.

Offences and
penalties

6. A person who contravenes the provisions of these By-laws commits 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 such fine and imprisonment; 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.

(2). In addition to any penalty prescribed by sub-by-law (1) the court may order that any expenses incurred by the Council in consequence of such contraction be paid by the person committing the offence.

Made by the said Samfya District Council this 5th day of March, 2002.

J. CHIKONTWE,
Chairman,
Samfya District Council

J. MULALAMBUKA,
Secretary,
Samfya District Council

Confirmed by me at Lusaka this 5th day of April, 2002.

LUSAKA

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M. M. MABENGA,
Minister of Local Government
and Housing