

**GOVERNMENT OF ZAMBIA**

**STATUTORY INSTRUMENT NO. 40 OF 2007**

**The Local Government Act  
(Laws, Volume 16, Cap. 281)**

**The Kasama Municipal Council (Sugar-Cane Levy)  
By-Laws, 2007**

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 Kasama Municipal Council (Sugar-Cane Levy) By-Laws, 2007.  | Title   |
| 2. In these By-Laws, unless the context otherwise requires—<br>“ area ” means the area under the jurisdiction of the Council;<br>“ checkpoint ” means any place within the area designated by the Council for the payment of sugar-cane levy;<br>“ collector ” means any officer or agent of the Council authorised to collect revenue for the Council;<br>“ Council ” means the Kasama Municipal Council;<br>“ sugar-cane ” means a tall, stant, perennial tropical grass cultivated as a source of sugar. | Interpretation                                |
| 3. A person who harvests, stocks or deals in sugar-cane within the area for sale or any other use shall pay to the Council a sugar-cane levy at the rate of K300 per tonne.   | Imposition of sugar cane levy                 |
| 4. A person shall not sell within the area or export from the area, any sugar-cane for which a sugar-cane levy has not been paid to the Council.  | No sale of sugar cane without payment of levy |
| 5. (1) A person shall pay a sugar-cane levy to the Council at the check-point or to the collector after the sugar cane is weighed or the tonnage is determined.   | Payment and collection of sugar cane levy     |

(2) The collector shall immediately issue an official receipt for each payment of sugar-cane levy.

Offences  
and  
penalties

6. (1) Any person who contravenes any provisions of these By-Laws, commits an offence and is liable upon conviction---

(a) in the case of a first offence, to a fine not exceeding forty penalty units or imprisonment for a term not exceeding three months, or to both;

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

(c) in the case of a continuing offence to a fine of sixteen penalty units for each day during which the contravention continues.

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

Made by the Kasama Municipal Council this 30th day of April, 2007.

K. NKATIYA,  
*Mayor*  
V. ZIMBA,  
*Town Clerk*

Confirmed by me this 15th day of May, 2007.

S.T. MASEBO,  
*Minister of Local Government  
and Housing*

LUSAKA

15th May, 2007

[MLGH./102/51/21]