

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 16 OF 2010

The Local Government Act
(Laws, Volume 16, Cap 281)**The Nyimba District Council (Opaque Beer Levy)**
By-Laws, 2010

IN EXERCISE of the powers contained in sections *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 Nyimba District Council (Opaque Beer Levy) By-Laws, 2010.. | Title |
| 2. In these By-Laws, unless the context otherwise requires—
“area” means the area under jurisdiction of the Council;
“checkpoint” means any place within the area designed by the Council for the payment of opaque beer levy;
“collector” means an officer or agent of the Council authorised to collect revenue for the Council;
“Council” means the Nyimba District Council.
“opaque beer” means any drink which is brewed from grain, vegetable matter or honey | Interpretation |
| 3. A person who sells opaque beer within the area or exports opaque beer from the area shall pay to the Council an opaque beer levy at the following rates:

(a) twenty thousand kwacha per load of a vehicle with a weight not exceeding ten tonnes;

(b) ten thousand kwacha per load of a vehicle with a weight not exceeding five tonnes;

(c) five thousand kwacha per two hundred and ten litre drum;

and. | Imposition of opaque beer levy |

(d) one hundred and fifty kwacha per twenty litre container.

No sale or
export of
opaque beer
without
payment of
opaque levy

4. A person shall not sell within the area or export from the area any opaque beer for which a opaque beer levy has not been paid to the Council.

Place and
time of
payment of
opaque beer
levy

5. (1) A person shall pay to the collector a opaque beer levy at the checkpoint after the weighing of the content volume or tonnage of the vehicle carrying the opaque beer.

(2) The collector shall, immediately after receiving the opaque beer levy, issue an official receipt for the payment.

Offences and
penalties

6. (1) A person who contravenes 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 to imprisonment for a period 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 to imprisonment for a period not exceeding six month, or to both; and

(b) 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 be paid by the person committing the offence.

Made by the Nyimba District Council this 18th day of February, 2010.

L. MOYO,
Council Chairman,
Nyimba District Council

T. MAMBALAKATA,
Council Secretary,
Nyimba District Council

Confirmed by me this 18th day of February, 2010.

LUSAKA
18th February, 2010
[M.L.GH.101/30/61]

DR. E. KAZONGA,
Minister of Local Government
and Housing