GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 22 OF 1995

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

The Isoka District Council (Cattle 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:

1. These By-laws may be cited as the Isoka District Council Title (Cattle Levy) By-laws, 1995.

2. In these By-laws, unless the context otherwise requires—

Interpreta-

- " area " means the area under the jurisdiction of the Council;
- "cattle" means bulls, oxen, cows, heifers, calves and includes sheep, goats and pigs and any part thereof, whether dead or alive;
- " check point " means any place within the area designated by the Council for the payment of cattle levy;
- " collector " means any officer of the Council authorised to collect revenue for the Council and includes any person authorised by the Council to collect revenue for the Council as an agent;
- " Council " means the Isoka District Council;
- " stock movement permit " means a permit issued by a veterinary officer under the provisions of the Stock Diseases Regulations or a stock movement permit issued by the Zambia Police.

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3. Every person who slaughters cattle within the area to sell the meat thereof or exports the meat or cattle from the area, shall pay to the Council a cattle levy at the following rates:

Imposition of cattle levy

- (a) in the case of a bull, oxen, cow, calf or heifer slaughtered or sold alive—
 - (i) within the area, a levy of one hundred and fifty kwacha per beast; or
 - (ii) for export from the area, whether for sale or otherwise, a levy of three hundred kwacha per beast; and
- (b) in the case of a goat, sheep or pig slaughtered or sold alive—
 - (i) within the area a levy of one hundred kwacha per beast; or
 - (ii) for export from the area, whether for sale or otherwise, a levy of two hundred kwacha per beast.

Sale or export of cattle before payment of levy prohibited 4. No person shall slaughter cattle in the area to sell the meat thereoforexport from the area any cattle for which no cattle levy has been paid to the Council.

Place and time of payment of levy

- 5. (1) Cattle levy shall become payable as soon as a stock movement permit has been issued.
- (2) Payment of cattle levy in respect of any cattle shall be made at the check point and shall be received by a collector who shall immediately issue an official receipt for each such payment.

Offence and penalty

- 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 orto 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.

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