

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 46 OF 2004

The Local Government Act
(Laws, Volume 16, Cap. 281)**The Mungwi District Council (Coffee Levy) By-laws, 2004**

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 Mungwi District Council (Coffee Levy) By-laws, 2004. | Title |
| 2. In these By-laws unless the context otherwise requires—
“ area ” means the area under the jurisdiction of the Council;
“ checkpoint ” means any place within the area designated by the Council for payment of coffee levy;
“ collector ” means any officer of the Council authorised to collect revenue for the Council and includes any person or agent authorised by the Council to collect revenue for the Council;
“ Council ” means the Mungwi District Council; and
“ coffee ” means coffee beans, processed coffee and any coffee product. | Interpretation |
| 3. Any person who sells coffee within the area or exports coffee from the area shall pay to the Council a coffee levy at the rate of one and half per centum of the total sale price. | Imposition of coffee levy |
| 4. A person shall not sell or export coffee from the area, any coffee for which no coffee levy has been paid to the Council. | No sale of coffee without payment of coffee levy |
| 5. Coffee levy shall be paid at a checkpoint at which the coffee is weighed and shall be received by a collector who shall immediately issue an official receipt for each such payment. | Place of payment and collection of coffee levy |

Offences and penalties

6. (1) Any person who contravenes any provision 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 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 of sixteen penalty units for each 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 contravention shall be paid by the person committing the contravention.

Made by the Mungwi District Council this 5th day of November, 2003.

S. BWALYA,
Chairman,
Mungwi District Council

G. C. KANGWA,
Secretary,
Mungwi District Council

Confirmed by me this 30th day of March, 2004.

S. MASEBO,
Minister of Local Government
and Housing

LUSAKA

[MLGH, 102/51/63]