## **GOVERNMENT OF ZAMBIA**

STATUTORY INSTRUMENT NO. 37 OF 2008

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

## The Local Government (Maize Levy) Regulations, 2008

In exercise of the powers contained in section eight-four of the Local Government Act, the following Order is hereby made:

- These Regulations may be cited as the Local Govern- Title 1. ment (Maize Levy) Regulations, 2008.
- In these Regulations, unless the context otherwise Interpretation requires-
  - "area" means the area under the jurisdiction of a council:
  - "checkpoint" means any place within the area designated by a council for payment of maize levy:
  - "collector" means any officer or employee of a council authorised to collect revenue for that council and includes any other person authorised by that council to collect revenue as an agent
  - "Council" means any city council, muncipal council or district council established under section three of the Cap. 281 Local Government Act: and

- "maize" means any maize grain, whether or not preserved in any form.
- These Regulations shall apply to the area of every city council, municipal council and district council.
- 4. (1) Notwithstanding the provisions of any by-laws made by a council, before the commencement of these Regulations, for the imposition of a maize levy or a grain levy, every council shall, from the date of publication of these Regulations, impose the maize levy specified in regulation 5 and not any other maize levy.
- (2) Where the provisions of these Regulations conflict with the provisions of any by-laws made by a council before the date of publication of these Regulations, the provisions of these Regulations shall prevail.

Application of these Regulations Council to improve maize levy under these regulations

Imposition of maize levy

- 5. A person who exports maize from the area or sells any maize within the area shall pay to the Council a maize levy at the following rate:
  - (a) nine hundred kwacha per fifty kilogram bag of maize; and
  - (b) four hudred and fifty kwacha per twenty-five kilogram bag of maize.

No sale of maize without payment of maize levy Place of payment and collection of maize levy

- 6. A person shall not sell maize within the area or export from maize the area for which no maize levy has been paid to the Council.
- 7. (1) A person who exports maize from the area or sells maize in the area shall pay a maize levy to a collector as soon as the maize has been weighed at the checkpoint.
- (2) The collector shall immediately after receiving the levy issue an official receipt for each such payment.

Offences and penalties

- 8. Any person who contravenes any of the provisions of these Regulations, commits an offence and shall be liable upon conviction—
  - (a) in the case of the first offence, to a fine not exceeding eighty penalty units or to imprisonment for a period not exceeding six months or to both, and
  - (b) in the case of a second offence or subsequent offence to a fine not exceeding sixteen penalty units for everyday during which the contravention continues.

S. T. Masebo,

Minister of Local Government,

and Housing

Lusaka 3rd April, 2008 [MLGH.101/16/60]