

Zambia

Rural Councils (Beer Surtax) Fund Act, 1968 Chapter 337

Legislation as at 31 December 1996

FRBR URI: /akn/zm/act/1968/45/eng@1996-12-31

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PDF created on 21 February 2024 at 17:43.

Collection last checked for updates: 31 December 1996.

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Rural Councils (Beer Surtax) Fund Act, 1968
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Zambia

Rural Councils (Beer Surtax) Fund Act, 1968

Chapter 337

Commenced on 16 January 1968

[This is the version of this document at 31 December 1996.]

[45 of 1968; 1 of 1970; 39 of 1972; 20 of 1976]

An Act to establish the Rural Councils (Beer Surtax) Fund; to provide for the payment of contributions into and grants to rural councils out of the Fund and for its administration; and to provide for matters incidental thereto and connected therewith.

1. Short title

This Act may be cited as the Rural Councils (Beer Surtax) Fund Act.

2. Interpretation

In this Act, unless the context otherwise requires—

"**financial year**" means the period commencing on the 16th January, 1968, and ending on the 31st December, 1968, and thereafter the period of twelve months ending on the 31st December in each year;

"**Fund**" means the Rural Councils (Beer Surtax) Fund established under section three;

"**money**" includes moneys on deposit in a bank withdrawable by cheque;

"**opaque beer**" has the meaning assigned thereto by section two of the Customs and Excise Act;

[Cap. 322]

"**register of voters**" means a register of voters prepared and in force under the Electoral Act;

[Cap. 13]

"**surtax**" means any duties of surtax leviable under the Customs and Excise Act in respect of opaque beer;

[Cap. 322]

"**ward**" has the meaning assigned thereto in section two of the Local Government Elections Act.

[Cap. 282]

[As amended by No. 1 of 1970]

3. Establishment of Rural Councils (Beer Surtax) Fund

- (1) There is hereby established a fund to be known as the Rural Councils (Beer Surtax) Fund.
- (2) The Fund shall consist of—
 - (a) the contributions paid into the Fund under section five, being contributions calculated by reference to the surtax paid in respect of opaque beer;
 - (b) any moneys and other assets which accrue to or vest in the Fund in the course of the administration and operation of the Fund;
 - (c) any moneys deducted under sub-section (4) of section seven from the amount apportioned to a rural council.

4. Object of Fund

The object for which the Fund is established is to provide grants for payment to rural councils in accordance with section seven for the purpose of assisting them in the discharge of any of their functions under any written law.

5. Contributions to Fund

- (1) As often as and as soon as practicable but in any case not later than sixty days after any surtax in respect of opaque beer is paid into the general revenues of the Republic, there shall be paid into the Fund a contribution of an amount equal to the amount of the surtax so paid into the general revenues less the amount of any refund or remission or rebate of surtax that was granted under the Customs and Excise Act or any regulations made thereunder prior to the date of payment of the contribution into the Fund and that has not been taken into account in calculating the amount of any previous contribution.
- (2) The contributions payable into the Fund under sub-section (1) shall be a charge upon and be paid out of the general revenues of the Republic.

[As amended by No. 20 of 1976]

[Cap. 322]

6. Administration of Fund

The Fund shall be administered by the Minister who may—

- (a) subject to section seven, invest any moneys for the time being standing to the credit of the Fund by way of deposit with banks or building societies or in Government Treasury Bills or in such stocks, shares, funds, securities or other investments or property as he may determine, with power to realise any moneys so invested and reinvest as aforesaid;
- (b) take such steps and action as may be necessary to collect or get in any moneys or assets payable to or belonging to the Fund;
- (c) debit to the Fund any costs, expenses and other outgoings necessarily incurred in the administration of the Fund under this section or in the operation of the Fund under section seven;
- (d) take such other steps and action as may be necessary for the administration and operation of the Fund and for the purpose of carrying out the object of the Fund.

7. Operation of Fund for payment of grants and amounts thereof

- (1) The Minister shall four times in each financial year and within fourteen days from the appropriate day pay out by way of grants to all rural councils all the money standing to the credit of the Fund on that day except any money which is to remain in the Fund under subsections (4) and (4a).
- (2) The amount of the grant payable to a rural council shall be the amount apportioned under paragraph (c) of sub-section (3) to that rural council less the amount, if any, deducted therefrom under sub-section (4) or withheld under sub-section (4a).
- (3) For the purpose of ascertaining the amount of the grant payable to a rural council, the Minister shall—
 - (a) ensure that all the assets standing to the credit of the Fund on the appropriate day consist only of money;
 - (b) ascertain the total amount of money standing to the credit of the Fund which is available for apportionment on the appropriate day amongst rural councils having taken into account any

costs, expenses and other outgoings incurred or likely to be incurred in the administration and operation of the Fund; and

- (c) apportion the total amount of money ascertained under paragraph (b) as being available for apportionment on the appropriate day amongst all rural councils in proportion to the populations of the areas of the rural councils as calculated under sub-section (5).
- (4) When the Minister, on the evidence available to him, is satisfied that a rural council has failed, through its own default, to collect or recover during the relevant period (whether or not the relevant period or any part thereof includes any period prior to the commencement of this Act) a reasonable proportion of the revenue which it is empowered by or under any written law to collect or recover during that period, he may deduct from the amount apportioned to that rural council under paragraph (c) of sub-section (3) such an amount of money as, in his opinion, is reasonable having regard to the amount of its revenue which it has failed to collect or recover and the money so deducted shall remain in the Fund and be available for apportionment on the immediately succeeding appropriate day.
- (5) For the purposes of this section, the population of the area of a rural council shall be the total of the numbers of persons entered on the registers of voters in force on the appropriate day for all the wards into which the area of the rural council is divided.
- (6) Nothing in this Act shall be read or construed as entitling or conferring a right on any particular rural council to a grant out of the Fund of any amount other than the amount payable to it under subsection (2).
- (7) In this section—
- "the appropriate day" means—
- (a) in the case of the grant payable firstly in a financial year, the 31st March in that year;
- (b) in the case of the grant payable secondly in a financial year, the 30th September in that year;
- "the relevant period" means—
- (a) in the case of the grant payable firstly in a financial year, the period of six months ended on the 31st December of the immediately preceding year;
- (b) in the case of the grant payable secondly in a financial year, the period of six months ended on the 30th June of that year.

[As amended by No. 1 of 1970]

8. Financial provisions relating to Fund

- (1) The Minister shall cause proper accounts to be kept of all moneys received and expended by the Fund for each financial year.
- (2) The accounts of the Fund for each financial year shall be audited by the Auditor-General and, for that purpose, the Auditor-General and any officer authorised by him shall have access to all books and other records relating to the accounts of the Fund.
- (3) The Auditor-General shall, not later than twelve months after the end of each financial year, submit a report on the accounts of the Fund for that financial year to the Minister who shall, not later than seven days after the first sitting of the National Assembly next after the receipt of the report, lay it before the National Assembly.
- (4) In the exercise of his functions under this section, the Auditor-General shall not be subject to the direction or control of any other person or authority.