

## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 38 OF 2007

**The Local Government Act**  
(Laws, Volume 16, Cap. 281)**The Kasama Municipal Council (Opaque Beer Levy)**  
**By-Laws, 2007**

IN EXERCISE of the powers contained in section *sixty-nine* and *seventy-six* of the Local Government Act, the following By-Laws are hereby made:

- |  |                                |
|--|--------------------------------|
| 1. These By-Laws may be cited as the Kasama Municipal Council (Opaque Beer Levy) By-Laws, 2007.  | Title                          |
| 2. In these By-Laws, unless the context otherwise requires—<br>“area” means the area under the jurisdiction of the Council;<br>“checkpoint” means any place within the area designated by the Council for the payment of opaque beer levy;<br>“collector” means any officer or agent of the Council authorised to collect opaque beer levy for the Council;<br>“Council” means the Kasama Municipal Council.<br>“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 outside the area shall pay to the Council an opaque beer levy at the following rates:<br>(a) twenty thousand Kwacha per load of vehicle with weight not exceeding ten (10) tonnes;<br>(b) ten thousand Kwacha per load of vehicle with weight not exceeding ten (10) tonnes;<br>(c) five thousand kwacha per 210 litre drum; and<br>(d) one hundred kwacha per 20 litre container.  | Imposition of opaque beer levy |

No sale of  
opaque beer  
without  
payment of  
opaque beer  
levy

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

Payment  
and  
collection  
of opaque  
beer levy

5. (1) A person shall pay an opaque beer levy at the check-point after determination or weighing of the content volume or tonnage of the vehicle carrying the opaque beer.

(2) The collector shall issue an official receipt for each payment of opaque beer levy.

Offence  
and  
penalties

6. (1) Any person who contravenes any provisions of 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 months or to both; and

(c) in 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 by sub-by-law (1) the court may order that any expenses incurred by the Council in consequence of such contravention.

Made by the Kasama Municipal Council this 30th day of April, 2007.

K. NKATIYA,  
*Mayor*

V. ZIMBA,  
*Town Clerk*

Confirmed by me this 15th day of May, 2007.

S.T. MASEBO,  
*Minister of Local Government  
and Housing*

LUSAKA

15th May, 2007

[MLGH./102/51/21]