

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 67 OF 2018

The Tobacco Levy Act
(Laws, Volume 14, Cap. 238)

The Tobacco Levy Regulations, 2018

IN EXERCISE of the powers contained in section 17 of the Tobacco Levy Act, the following Regulations are made:

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| 1. These Regulations may be cited as the Tobacco Levy Regulations, 2018. | Title |
| 2. For the purposes of these Regulations, leviable tobacco includes all classes of tobacco prescribed under section 59 of the Tobacco Act. | Leviable tobacco |
| 3. (1) A two percent levy shall be payable on the total weight in kilogrammes of leviable tobacco sold by a grower. | Payment, collection and remittance of levy |
| (2) A buyer of leviable tobacco shall withhold the levy on the purchase of the tobacco sold by or on behalf of a grower on the day of sale. | |
| (3) A levy collected by the buyer on behalf of the grower shall be remitted to the Permanent Secretary within a month following the week in which the levy becomes due under sub-regulation (2). | |
| (4) Where a holder of a sales floor licence sells leviable tobacco on behalf of a grower, the holder of that sales floor licence shall withhold the tobacco levy and remit it to the Permanent Secretary. | |
| (5) The holder of a tobacco sales floor licence shall submit a return on the tobacco sales and collection and remittance of the tobacco levy to the Permanent Secretary in Form I set out in the First Schedule. | |
| (6) The Permanent Secretary shall on receipt of the levy issue to the buyer a receipt. | |

(7) Each remittance of tobacco levy shall be supported by the tobacco sales statement from the holder of a sale floor licence on which the buyer purchased the tobacco.

(8) The Permanent Secretary may, at any time after the receipt of the remittance, where the Permanent Secretary is not satisfied that the return in respect of a payment is correct, call on the person making the remittance to produce evidence of all relevant transactions in leviable tobacco for the purposes of determining the amount of levy payable by that person.

Prescribed
bodies

4. For the purpose of section 9 of the Act, the body specified in the Second Schedule may be given assistance from the proceeds of the levy determined by the Minister.

Revocation
of SI No.
161 of 1968

5. The Tobacco Levy Regulations, 1968 are revoked.

FIRST SCHEDULE
(Regulation 3)
PRESCRIBED FORMS

Form I

The Board Secretary
Tobacco Board of Zambia
LUSAKA

REMITTANCE OF TOBACCO LEVY: SEASON 20

Name:

Position:

Address of person making this remittance:

Class of tobacco:

Date of sale:

Weight: kg.:

Total weight of this:

Kg.

Number of bales

Total Value of Tobacco sold in US\$

Average Price per kg in US\$

Total levy remittance:

in US\$

ZMK

Date: Signature:

SECOND SCHEDULE
(Regulation 4)

NAMES AND ADDRESS OF PRESCRIBED BODIES

Name:

Registered Office:

Physical address:

Email address:

Postal address:

The Tobacco Association of Zambia, P. O Box 32617, Lusaka, Zambia.

LUSAKA
27th August, 2018

M. Z. J. KATAMBO,
Minister of Agriculture