

THE TRADITIONAL BEER (LEVY) ACT, 1968

No. 31



of 1968

AN ACT TO PROVIDE FOR THE IMPOSITION OF A LEVY UPON THE SALE OF TRADITIONAL BEER

Date of Assent: 1.5.68

Date of Commencement: 3.5.68

ENACTED by the Parliament of Botswana.

Short Title

1. This Act may be cited as the Traditional Beer (Levy) Bill, 1968.

Interpretation

2. In this Act, unless inconsistent with the context —

“beer levy” means levy imposed under section 3;

“local authority” means a town council or district council;

“manufacturer” means any person who —

- (a) carries on the business of manufacturing traditional beer for sale, in circumstances where a licence for such manufacture is required under the provisions of the Industrial Development Act, 1968; or
- (b) carries on the business of manufacturing traditional beer for sale in excess of such quantities as may be prescribed by the Minister by notice in the *Gazette* with the approval of the National Assembly signified by resolution;

“traditional beer” shall have the meaning assigned to it in the Liquor Proclamation, 1960.

Imposition of a Levy

3. (1) A local authority may, with the approval of the Minister, by notice in the *Gazette*, impose a levy upon the sale of traditional beer by manufacturers:

Provided that no such levy shall exceed the rate of *three cents* per gallon sold.

(2) A notice published under subsection (1) shall state –

- (a) the amount of the levy;
- (b) exemptions from the payment of the levy, if any;
- (c) the manner in which quantities of traditional beer shall be measured or assessed for the purposes of the levy;
- (d) the manner in which the levy is to be collected and the persons to whom amounts payable as levy are to be paid;
- (e) the date upon which the levy shall be paid and the periods in respect of which it shall be payable.

(3) For the purposes of this section a sale shall be deemed to occur at the place where the beer is delivered to the purchaser.

Failure to pay the Levy

4. (1) Any person who fails to pay moneys owing as levy to the local authority under the provisions of this Act in accordance with the notice published under section 3(1), shall be guilty of an offence and shall be liable, on conviction, to a fine of R500 or to imprisonment for a period not exceeding six months, or to both such fine and such imprisonment.

(2) Nothing in subsection (1) shall derogate from the right of the local authority to enforce the payment of the levy by action in any court of competent jurisdiction.

Entry upon Premises where there is Reason to Believe Traditional Beer is Brewed, Stored or Sold

5. (1) Any police officer of the rank of Inspector or above may enter upon any premises upon which there is reason to believe that traditional beer is being brewed, stored or sold, for the purpose of making such inquiries and inspection as may be expedient for the purpose of ascertaining whether or not there has been a contravention of this Act.

(2) Any person who hinders or obstructs any person in the exercise of the powers conferred by this section shall be guilty of an offence and shall be liable, on conviction, to a fine of R500 or to imprisonment for a period not exceeding six months, or to both such fine and such imprisonment.

Bye-laws

5. (1) A local authority may make bye-laws under the provisions of the Local Government District Councils Law, 1965, or the Townships Proclamation (Chapter 120), as the case may be, for such matters as may be necessary or expedient for the better carrying out of the objects or purposes of this Act.

(2) A bye-law made in accordance with the powers conferred in subsection (1) may be made in conjunction with a bye-law made under the Local Government District Councils Law, 1965, or the Townships Proclamation (Chapter 120) as the case may be.

Passed by the National Assembly this day, the 5th April, 1968.

G.T. MATENGE,
Clerk of the National Assembly.