

CONTROL OF GOODS, PRICES AND OTHER CHARGES ACT
(Cap. 43:08)

CONTROL OF GOODS (INTOXICATING LIQUOR
(LEVY)) (AMENDMENT) REGULATIONS, 2010
(Published on 30th November, 2010)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation and commencement
2. Amendment of Regulation 2 of Cap. 43:08 (Sub. Leg)
3. Amendment of Regulation 3 (a) of the Regulations

IN EXERCISE of the powers conferred on the Minister of Trade and Industry by section 3 (2) (d) of the Control of Goods, Prices and Other Charges Act, the following Regulations are hereby made —

1. These Regulations may be cited as the Control of Goods (Intoxicating Liquor (Levy)) (Amendment) Regulations, 2010 and shall commence on 1st December, 2010. Citation and commencement

2. Regulation 2 of the Control of Goods (Intoxicating Liquor (Levy)) Regulations, 2008 (hereinafter referred to as “the Regulations”) is amended by substituting, for regulation 2, the following new regulation — Amendment of Regulation 2 of Cap. 43:08 (Sub. Leg.)

“Levy on intoxicating liquor 2. A person who —
(a) manufactures intoxicating liquor specified in the Schedule shall pay a levy at a rate of 40 per cent on the cost of production of such goods when sold for home consumption; and
(b) imports intoxicating liquor specified in the Schedule shall pay a levy at a rate of 40 per cent on the value.”.

3. Regulation 3 of the Regulations is amended by substituting, for paragraph (a), the following new paragraph — Amendment of Regulation 3 (a) of the Regulations

(a) locally produced, shall be the cost of production of the alcoholic beverages when sold for home consumption in the ordinary course of trade in the usual trade packaging to any buyers not deemed to be related to the seller, exclusive of any duty payable in terms of the Customs and Excise Duty Act, and Value Added Tax (VAT) liable on the goods.”. Cap. 50:01

MADE this 26th day of November, 2010.

DORCAS MAKGATO-MALESU,
Minister of Trade and Industry