

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

CONTROL OF GOODS (INTOXICATING LIQUOR (LEVY))
(AMENDMENT) REGULATIONS, 2019
(Published on 16th August, 2019)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation
2. Amendment of Cap. 43:08 (Sub. Leg.)
3. Amendment of regulation 3 of the Regulations
4. Revocation of S.I. No. 157 of 2018

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

Citation 1. These Regulations may be cited as the Control of Goods (Intoxicating Liquor (Levy)) (Amendment) Regulations, 2019.

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

“Levy on 2. A person who —
intoxicating (a) produces intoxicating liquor specified in the Schedule
liquor (b) imports intoxicating liquor specified in the Schedule
shall pay a levy at a rate of 35% of the value of such
goods.”.

Amendment of 3. Regulation 3 of the Regulations is amended by substituting for that
regulation 3 of the Regulations, the following new regulation —

“Calculation 3. The value for purposes of assessing the levy on intoxicating
of value liquor —
of levy (a) locally produced, shall be the cost of production of the
intoxicating liquor when sold for home consumption in
the ordinary course of trade in the usual trade packaging
to any buyer not deemed to be related to the seller,
inclusive of any duty payable on the goods in terms of
the Customs Act and Excise Duty Act and exclusive of
value added tax liable on the goods; and
(b) imported, shall be the value for customs duty purposes in
terms of section 326 of the Customs Act, inclusive of any
duty payable on the goods in terms of the Customs Act
and Excise Duty Act plus transport and insurance costs
of the goods and exclusive of value added tax liable on
the goods.”.

Act No. 33 of
2018
Act No. 34 of
2018

4. The Control of Goods (Intoxicating Liquor (Levy)) (Amendment) Regulations, 2018 are hereby revoked.

Revocation of
S.I. No.157 of
2018

MADE this 1st day of August, 2019.

BOGOLO KENEWENDO,
Minister of Investment,
Trade and Industry.