

Malawi

Tea Cess Act

Chapter 42:03

Legislation as at 31 December 2014

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Tea Cess Act
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Tea Cess Act

Chapter 42:03

Commenced on 1 June 1958

[This is the version of this document at 31 December 2014.]

[Note: This version of the Act was revised and consolidated in the Fifth Revised Edition of the Laws of Malawi (L.R.O. 1/2018), by the Solicitor General and Secretary for Justice under the authority of the Revision of the Laws Act.]

An Act to levy cess on tea grown in Malawi

[10 of 1958; 12 of 1961; 29 of 1969; G.N. 22/1963; 166/1967]

1. Short title

This Act may be cited as the Tea Cess Act.

2. Imposition of cess

- (1) There shall be raised, levied, collected and paid in respect of all tea manufactured in Malawi a cess at such rate as the Tea Association (Central Africa) Limited, with the approval of the Minister, shall, by notice in the *Gazette*, prescribe.
- (2) If in any year the expenditure of the Tea Association (Central Africa) Limited exceeds its income, it may, during the next succeeding year, at an extraordinary general meeting specially convened for the purpose, resolve to impose in respect of all tea manufactured in Malawi during the first mentioned year a special cess at a rate not exceeding two tambala for each one hundred pounds net weight of tea so manufactured:

Provided that no cess imposed under this subsection shall become due and payable without the approval of the Minister.

[29 of 1969]

3. Restriction on sale or export of tea

No tea manufactured in Malawi shall be sold or exported unless and until the amount due in respect of the cess or special cess has been paid, and any person selling or exporting tea in contravention of the provisions of this section shall be liable to a fine of K200 and to imprisonment for three months.

[29 of 1969]

4. Purpose of cess

The proceeds of the cess or special cess shall be used inclusively for the benefit of the tea industry carried on in Malawi in such manner as the Tea Association (Central Africa) Limited may determine.

[29 of 1969]

5. Power to make rules

The Minister may make rules governing the collection and payment of the cess or special cess and generally for the better carrying out of the purposes of this Act and may prescribe in such rules the

penalties which may be imposed for the breach or contravention of any rule, which penalties shall not exceed a fine of K50 and imprisonment for three months.

[29 of 1969]