
[Subsidiary]

DAIRY INDUSTRY (IMPOSITION OF CESS AND LEVY) REGULATIONS

[L.N. 111/2004, L.N. 113/2010.]

1. Short title

These Regulations may be cited as the Dairy Industry (Imposition of Cess and Levy) Regulations, 2004.

2. Payment of cess

(1) A dairy farmer, who produces milk for sale or converts milk to any other dairy produce for sale, shall pay cess on the milk sold or converted at the rate of twenty cents per litre.

(2) A dairy farmer, shall pay cess, in accordance with subregulation (1)—

- (a) to the Board through the producer, if the dairy farmer sells the milk of other dairy produce to a producer; and
- (b) directly to the Board, if the dairy farmer sells the milk or other dairy produce to a person other than a producer.

(3) A producer described in paragraph (2)(a) shall collect the cess and remit it to the Board.

3. Remittance of cess

A person who is required under these regulations to pay or remit cess to the Board, shall do so on a monthly basis and in each case within a period of ten days after the last day of the month during which the milk or dairy produce in respect of which the cess is payable was sold or purchased.

4. Payment of levy

A person who imports milk or any other dairy produce shall pay to the Board a levy of seven *per centum* of gross cost, insurance and freight (landed value) of the milk or dairy produce at the port of entry prior to the release of the milk or dairy produce.

4A. Payment of Processor's Levy

(1) A producer shall pay to the Board a processor's levy of twenty cents per kilogram of milk processed.

(2) A producer shall remit the processor's levy on a monthly basis within a period of ten days after the last day of the month during which the milk in respect of which the levy is payable, was processed.

[L.N. 113/2010.]

5. Failure to pay or remit cess or levy

(1) A person who fails to pay or remit the cess to the Board as provided under regulation 3 shall, in addition to the cess, be liable to pay interest of twelve percent for the first or part of the month in which the cess remains unpaid and six percent compound interest for each subsequent month or part of a month in which the cess remains unpaid.

(2) A person who fails to pay the levy to the board prior to the release of the imported milk or dairy produce as provided under regulation 4 shall, in addition to the levy, be liable to pay interest of twenty-five percent for the first month or part of a month in which the levy remains unpaid and twelve percent compound interest for each subsequent month or part of a month in which the levy remains unpaid.

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(3) The interest rates set out in subregulations (1) and (2) are monthly interest rates and not annual interest rates.

(3A) A person who fails to pay or remit the processor's levy as provided for under regulation 4A shall in addition to the processor's levy be liable to pay an interest of twelve per cent of the amount owing for each month the levy remains unpaid.

[L.N. 113/2010.]

6. Monthly returns

The Board may require monthly returns, reports and estimates indicating the quantities of milk sold or quantities of milk converted to any other dairy produce and sold.

7. Cess and levy to be recovered as a civil debt

The cess and levy that is due to the Board shall be a civil debt due from the person on whom it is imposed.

8. Revocation

The following are revoked—

- (a) the Dairy Industry (Imposition of Cess) Regulations (L.N. 41/2000);
 - (b) the Dairy Industry (Cess) Non-Scheduled Areas Regulations (L.N. 390/1960).
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