

Malawi

Hides and Skins (Cess) Act

Chapter 42:04

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Hides and Skins (Cess) Act

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Hides and Skins (Cess) Act

Chapter 42:04

Commenced on 11 January 1951

[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 Provide for the Levy of a Cess on Hides and Skins exported from Malawi

1. Short title

This Act may be cited as the Hides and Skins (Cess) Act.

2. Interpretation

In this Act—

“**hide**” means the hide of a bovine animal, not being a game animal;

“**skin**” means the skin of a goat or sheep.

3. Minister may impose cess

- (1) The Minister may, by order published in the *Gazette*, impose a cess to be raised, levied, collected and paid in respect of all hides and skins exported from Malawi.
- (2) Any cess imposed under this section—
 - (a) shall be of such amount as may be stated in the order imposing the same but shall not exceed fifteen shillings per hundred pounds avoirdupois dry net weight in the case of hides and sixty shillings per hundred pounds avoirdupois dry net weight in the case of skins; and
 - (b) shall be levied and collected in such manner as may be provided in the order imposing the same.

4. Restriction on exportation of hides and skins

- (1) No person shall export any hide or skin from Malawi unless and until the amount due in respect of any cess imposed thereon has been paid.
- (2) If any person exports or attempts to export any hide or skin from Malawi in contravention of subsection (1), such person shall be guilty of an offence, and without prejudice to his liability to pay any cess due thereon, shall be liable to a fine of £100 and to imprisonment for three months.

[Penalty]