

THE LOCAL GOVERNMENT FINANCE ACT

[CAP 290]

BY - LAWS

Made under section 7 and 13 (1)

THE BIHARAMULO DISTRICT COUNCIL (SERVICE LEVY) BY - LAWS, 2008

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| Citation and commencement | 1  | These By-laws may be cited as the Biharamulo District Council (Service Levy) By - laws 2008 and shall be deemed to have come into operation upon publication on the Government gazette.  |
| Area of Application       | 2. | These By - laws shall apply throughout the area of jurisdiction of Biharamulo District Council.  |
| Interpretation            | 3. | In these By - laws unless the content otherwise requires:<br>"Act" means The Local Government Finance Act [Cap 290 R.E 2002]<br><br>"Accounting period" in relation to any person means the period for which such person makes up the accounts of his business;<br><br>"Authorised Officer" means any Employee of the Council or Agent of the Council duly authorized to administer these By-laws;<br><br>"Assessment" means any assessment or additional assessment of the Levy made under these By-laws.<br><br>"Business" means any form of trade, profession or vocation but does not include Employment;<br><br>"Business enterprise" means any corporate entity engaged on the Economic activities consisting of Industrial, agricultural production, distribution of goods or rendering of services and or commerce and includes importation of goods or services for sale.<br><br>"Council" means the Biharamulo District Council;<br><br>"Director" means the District Executive Director and shall include any employee of the Council acting in that capacity;<br><br>"Financial Return of turnover" means any return of turnover to be furnished by any business enterprise or agency after the end of the accounting period under By- laws 8 of these By-laws together with any document or particular required to be furnished under these By-laws.<br><br>"Levy" means the levy charged and collected by the Council;<br><br>"Levy collector" means any person duly appointed by the Director as such under these By- laws;<br><br>"Levy payer" means the resident business entity liable to pay the Levy under these By -Laws; |

