SCHEDULE OF AMENDMENT TO BE MOVED BY THE HON. DR. MWIGULU LAMECK NCHEMBA MADELU, THE MINISTER FOR FINANCE AND PLANNING AT THE SECOND READING OF A BILL ENTITLED "THE WRITTEN LAWS (FINANCIAL PROVISIONS) (AMENDMENT) ACT, 2022"

(Made under S.O. 99(10))

A Bill entitled "The Written Laws (Financial Provisions) (Amendment) Act, 2022" is amended as follows:

- A: In Clause 4, by-
 - (a) deleting the opening phrase and substituting for it the following:
 - "(4) The principal Act is amended in section 128, by-
 - (a) adding immediately after subsection (2A) the following:"
 - (b) adding the following subclause (b) immediately after the proposed subsection (2B);
 - "(b) adding immediately after subsection (3) the following:
 - "(3) The remission granted under this section shall cease to have effect and the excise duty shall become due and payable as if the remission has not been granted if the goods in respect of which exemption has been granted are transferred, sold or otherwise disposed of in any way to another person not entitled to enjoy similar privileges as are conferred under this Act.".
- **B:** By deleting Clause 7 and substituting for it the following:

"Amendment of section 10

- 7. The principal Act is amended in section 10-
- (a) in subsection (3)(b) by adding the words "strategic investment or" immediately after the words "for a" appearing at the beginning of subparagraph (iii); and
- (b) by adding immediately after subsection (3) the following:
 - "(4) The exemption granted under this section shall cease to have effect and the income tax shall become due and payable as if the exemption has not been granted if such exemption has been enjoyed in any way by another person not entitled to enjoy similar privileges as are conferred under this Act.".
- C: In Clause 9 by adding the words "or limestone" between the words "ore" and "solely" appearing in the proposed paragraph (f).
- **D:** In Clause 11, by-
 - (a) adding immediately after the proposed subsection (2) the following:
 - "(3) The exemption granted under this section shall cease to have effect and the fuel tolls shall become due and payable as if the exemption has not been granted if the fuel in respect of which exemption has been granted is transferred, sold or otherwise disposed of in any way to another person not entitled to enjoy similar privileges as are conferred under this Act."; and CLERK OF THE NATIONAL

- (b) deleting the reference to subsection (3) appearing in subclause (b) and substituting for it the reference to subsection (4).
- E: In Clause 14 by adding the words "for a period of one year from the date of commencement of the provisions of this section" immediately after the word "zero-rated" appearing in the proposed section 55A.
- **F:** In Clause 15 by deleting subclause (b).

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