

CHAPTER 178

THE FINANCE ACT (No. 1), 1991.

Arrangement of Sections.

Section

1. Amendment to the East African Customs and Transfer Tax Management Act.
2. Amendment to the East African Excise Management Act.

Schedule

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Amendments to the East African Customs and Transfer Tax Management Act.

CHAPTER 178

THE FINANCE ACT (No. 1), 1991.

Commencement: 1 July, 1989.

An Act to provide for the alteration of taxes and duties and to amend certain enactments relating thereto and other matters connected therewith.

1. Amendment to the East African Customs and Transfer Tax Management Act.

The East African Customs Transfer and Management Act is amended as follows—

- (a) in section 154 by substituting for the main paragraph of subsection (2), the following—

“(2) Where on conviction for or compounding of an offence involving uncustomed goods, forged documents, concealed goods or false declaration under this Act, any person becomes liable to a fine not exceeding a specified amount, then further to such fine the court or proper officer shall impose an additional fine of ten per cent of the value of any goods in respect of which such offence was committed; and for the purpose of determining the value of any such goods.”;

- (b) section 154(a) is deleted;
- (c) by adding at the end of section 187 the following—

“and for the purposes of this Act unless the context otherwise provides the word vessel shall include vehicles.”;

- (d) the Act is further amended as provided in the First Schedule to this Act.

2. Amendment to the East African Excise Management Act.

- (1) The East African Excise Management Act is amended—
 - (a) in sections 7, 8, 10, 13, 16, 18, 20, 28 and 81, by substituting for the expression “ten thousand” wherever it occurs, the expression “one hundred thousand”;
 - (b) in section 83, by substituting for the expression “two thousand” occurring therein, the expression “fifty thousand”;
 - (c) in section 85, by substituting for the expression “three thousand” occurring therein, the expression “two hundred thousand”;
 - (d) in section 88, by substituting for the expression “one thousand” occurring therein, the expression “fifty thousand”;
 - (e) in section 91, by substituting for the expression “two thousand” occurring therein, the expression “twenty thousand”;
 - (f) in section 92, by substituting for the expression “one hundred thousand” occurring therein, the expression “one million”;
 - (g) in section 103, by substituting for the expression “two thousand” wherever it occurs, the expression “twenty thousand”;
 - (h) in section 109, by substituting for the expression “one thousand”
wherever it occurs, the expression “one hundred thousand”; (i) in section 118, delete the expression “not exceeding two hundred thousand”; (j) in section 120, by substituting for the expression “two hundred”
occurring therein, the expression “one hundred thousand”; and
 - (k) in section 122, by substituting for the expression “two thousand”
occurring therein, the expression “fifty thousand”.
- (2) The East African Excise Management Act is further amended in section 91 by substituting section 91(1) and the main paragraph of subsection (2) to the extent stated hereunder—

“91. (1) Any person guilty of an offence under this Act for which no specific penalty is provided is liable to a fine not exceeding twenty thousand shillings or to imprisonment for a term not exceeding two years or to both such fine and imprisonment.

(2) Where, on conviction for or compounding of an offence involving forgery, false declaration and concealment under this Act, any person becomes liable to a fine not exceeding a specified amount, then further to

such fine the Court or proper officer shall impose an additional fine of ten per cent of the value of any excisable goods in respect of which such offence was committed; and for the purpose of determining the value of any such goods.”

- (ii) Subparagraph (2)(a) is deleted.

Schedule.

s. 1.

**Amendments to the East African Customs and Transfer Tax
Management Act.**

The fines and rewards under the Act set out hereunder are amended as follows—

Provision	Extent of Amendment
Section 11(4)	For the existing fine thereunder, substitute “five thousand shillings”.
Section 55(3)	For the existing fine thereunder, substitute “four thousand shillings”.
Section 77(2)	For the existing fine thereunder, substitute “one hundred thousand shillings”.
Section 90(2)	For the existing fine thereunder, substitute “ten thousand shillings”.
Section 143(1)	For the existing fine thereunder, substitute “fifty thousand shillings”.
Section 154(1)	For the existing fine thereunder, substitute “twenty thousand shillings”.
Section 156(2)	For the existing fine thereunder, substitute “one million shillings”.
Section 168(3)	Substitute for the words “two thousand” wherever they occur, the words “twenty thousand”.
Section 174	Substitute for the words “one thousand” wherever they occur, the words “twenty thousand”.
Section 184(a)	Delete the expression “not exceeding” two hundred shillings.
Section 191(2)	For the existing fine thereunder, substitute “fifty thousand shillings”.

History: Statute 11/1991; Statute 3/1991, s. 13; Act 17/1994, s. 20; Statute 9/1996, s. 14; Act 2/1998, s. 12.

Cross References

East African Customs and Transfer Tax Management Act, Laws of the
Community, 1970 Revision, Cap. 27. East African Excise
Management Act, Laws of the Community, 1970
Revision, Cap. 26.