

**ACT No. 17 of 1962**

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THE PROVISIONAL AMENDMENT OF REVENUE  
LEGISLATION ACT, 1962

Assented to on behalf of the East African Common Services Organization.

JULIUS K. NYERERE,  
*President of Tanganyika.*

*Date: 10th January, 1963.*

W. F. COUTTS,  
*Governor-General of Uganda.*

*Date: 22nd January, 1963.*

MALCOLM MACDONALD,  
*Governor of Kenya.*

*Date: 24th January, 1963.*

**AN ACT TO ENABLE THE AUTHORITY, UPON THE PUBLICATION IN THE GAZETTE OF BILLS RELATING TO CUSTOMS, EXCISE OR INCOME TAX, TO MAKE ORDERS TO BE PUBLISHED IN THE GAZETTE GIVING STATUTORY EFFECT FOR LIMITED PERIODS TO ALL OR SPECIFIED PARTS OF THE PROVISIONS OF ANY SUCH BILL**

*Date of commencement: 24th January, 1963*

ENACTED by the President of Tanganyika, the Governor-General of Uganda and the Governor of Kenya on behalf of the East African Common Services Organization with the advice and consent of the East African Central Legislative Assembly.

Short title.

1. This Act may be cited as the Provisional Amendment of Revenue Legislation Act, 1962.

Provisional  
Amendment  
Orders.

2. Where a Bill is published in the Gazette, whereby if such Bill became law any administrative or general provision relating to customs and excise or to income tax would be enacted, altered or removed, then the Authority may, subject to the provisions of this Act, by order published in the Gazette, direct that such Bill, or a specified part of such Bill, shall have effect as if contained in an Act of the Organization and, upon the coming into force of an order made under this section, such Bill or specified part of such Bill shall have effect accordingly.

3. Every order made under this Act shall come into force on a day to be named therein and shall cease to have effect—

Duration of provisional amendment orders.

- (a) if the Authority shall cancel the order; or
- (b) if the Bill in respect of which the order is made is not introduced into the Assembly within sixteen weeks of the coming into force of the order; or
- (c) as to any provisions thereof embodied in any part of the Bill in respect of which the order was made on its rejection by the Assembly or on the withdrawal of the Bill; or
- (d) on the expiration of twenty weeks after the date on which the order comes into force; or
- (e) on such Bill, with or without modification, coming into operation :

Provided that the Authority may, with the approval of the Assembly signified by resolution, by order published in the Gazette declare that the period referred to in paragraph (d) shall be extended for such period as may be specified in the order.

4. So much of any tax or duty which has been paid in consequence of an order made under the provisions of this Act as may be in excess of the tax or duty which, except for such order, would have been properly assessable or chargeable immediately after the expiration of such order shall be repaid or made good.

Refund of excess tax or duty.

5. Whenever any order made under the provisions of this Act ceases to have effect, the provisions of any Act relating to customs, excise or income tax, governing the short levy or erroneous refund of duty and the making of additional assessments of income tax shall apply in the same manner as if the order had never been in force.

Additional assessments, short levy or erroneous refund.