

CHAPTER 176

THE FINANCE ACT, 1988.

Arrangement of Sections.

Section

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

CHAPTER 176

THE FINANCE ACT, 1988.

Commencement: 1 July, 1987.

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

1. Amendment to the East African Excise Management Act.

The East African Excise Management Act is amended by substituting for the expression “Commissioner of Customs and Excise” wherever it occurs, the expression “Director General of Customs and Excise”.

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

The East African Customs and Transfer Tax Management Act is amended—
(a) in section 114, by substituting for subsection (1) the following—

“**114.** (1) Where any goods are liable to duty, then such duty shall constitute a civil debt due to the Government and be charged on the goods in respect of which the duty is payable; and such duty shall be payable by the owner of such goods and may, without prejudice to any other means of recovery, be recovered summarily by legal proceedings brought by the Director General of Customs and Excise.”;

- (b) in section 154, by substituting for the expression “twenty thousand shillings” occurring at the end of the section, the expression “not exceeding five million shillings or to a term of imprisonment not exceeding two years or to both such fine and imprisonment”;
- (c) by substituting for the expression “Commissioner of Customs” wherever it occurs, the expression “Director General of Customs and Excise”.

History: Statute 4/1988; Statute 3/1989, s. 10; Statute 3/1991, s. 13; Statute 6/1991, s. 20; Statute 11/1991, ss. 1, 6; Statute 1/1992, ss. 24, 26, 29; Statute 1/1993, s. 15; Statute 9/1996, s. 17; Act 1/1999, ss. 14, 19; Act 7/1999, s. 21.

Cross References

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