

STATUTORY INSTRUMENTS SUPPLEMENT
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STATUTORY INSTRUMENTS

2002 No. 38.

The Taxes and Duties (Provisional Collection) Order, 2002.

(Under section 2 of the Taxes and Duties (Provisional Collection) Act, Cap. 177).

WHEREAS the Government has approved the introduction into Parliament of Bills for Acts to make provision for the imposition and alteration of certain taxes and duties, the short titles of which are—

- (i) the Finance Act, 2002;
- (ii) the Income Tax (Amendment) Act, 2002;
- (iii) the Value Added Tax (Amendment) Act, 2002;
- (iv) the Customs Management (Amendment) Act, 2002; and
- (v) the Stamps (Amendment) Act, 2002;

AND WHEREAS if the said Bills, which are published this 13th day of June, 2002 were passed into law, certain taxes and duties would be varied;

NOW THEREFORE, in exercise of the powers conferred upon the Minister by section 2 of the Taxes and Duties (Provisional Collection) Act, this Order is made this 13th day of June, 2002.

1. This Order may be cited as the Taxes and Duties (Provisional Collection) Order, 2002 and shall come into force on the 1st day of July, 2002, except where 14th June 2002 is provided as the commencement date in the Finance Act, 2002.

2. There shall be charged, levied and collected on the goods and services affected by the said Bills, the taxes and duties, which would be payable if the said Bills were passed into law and came into operation in place of the taxes and duties payable on these goods and services under the existing laws.

GERALD M. SSENDAULA,

Minister of Finance, Planning & Economic Development