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TWELFTH PARLIAMENT-SECOND SESSION

Paper laid by the
Chairperson of the
Departmental Committee
on Finance and National
Planning on 4/7/18
18m

DEPARTMENTAL COMMITTEE ON FINANCE AND NATIONAL PLANNING

REPORT ON THE PROVISIONAL COLLECTION OF TAXES AND DUTIES ORDER, 2018

JULY 2018

Directorate of Committee Services

The National Assembly,

Parliament Buildings, Continental House, Room 402

NAIROBI

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1. CHAIRPERSON'S FOREWORD

In exercise of the powers conferred by **the Provisional Collection of Taxes and Duties Act (Cap. 415)**, the Cabinet Secretary for National Treasury and Ministry of Planning, published the Provisional Collection of Taxes and Duties Order, 2018 on 19th June, 2018 vide **Legal Notice No. 128 of 2018**.

Following publication, the Regulations were tabled in the House on 27st June, 2018 and immediately committed to the Departmental Committee on Finance and National Planning for review and scrutiny pursuant to section 12 of the Statutory Instruments Act, 2013.

The Committee extensively considered the Regulations in a sitting held on 4th July, 2018, when the decision to approve the Order was made, for reasons advanced herein.

The Committee wishes to express its gratitude to the Offices of Speaker and the Clerk of the National Assembly for the support accorded to the Committee in the discharge of its mandate. The Committee also wishes to record its appreciation the supporting Directorates for providing technical support which was vital in the consideration of this Order.

On behalf of the Members of the Departmental Committee on Finance and National Planning and pursuant to the Standing Orders, it is my pleasure and duty to present to the House the Committee's Report on the Provisional Collection of Taxes and Duties Order, 2018.

THE HON. JOSEPH LIMO, MP

CHAIRPERSON

2. EXECUTIVE SUMMARY

The Provisional Collection of Taxes and Duties Order, 2018 was tabled in the House on 27th June, 2018 and immediately committed to the Departmental Committee on Finance and National Planning for review and scrutiny pursuant to section 12 of the Statutory Instrument Act, 2013 and the National Assembly Standing Orders.

Having considered the Order, the Committee observed that they were published on 19th June, 2018 and submitted to the National Assembly on 26th June, 2018. This was within the statutory timeline contemplated under section 11(1) of the Statutory Instruments Act.

In view of the foregoing, the Committee observed that the Order conforms to the Constitution and relevant statutes and therefore **recommends that it is acceded to and approved** for implementation by the Cabinet Secretary for the following reasons:-

THAT:-

- i. The order was submitted to Parliament within the Statutory timeline contemplated under section 11(1) of the Statutory Instruments Act (No. 23 of 2013).
- ii. The Order was made pursuant to Section 2 of the Provisional Collection of Taxes and Duties Order, 2018 which is the enabling section empowering the Authority.
- iii. The Order conforms to the provisions of the Statutory Instruments Act.
- iv. The Order is intended to commence the Finance Bill, 2018 as if it were passed into law on 15th June, 2018 (despite the fact that the Bill has not been enacted yet). This means that the Cabinet Secretary is empowered to implement all the provisions of the Finance Bill, 2018 by imposing, creating, altering or removing any tax or duty or any rate, allowance or administrative or general provision in respect thereof.
- v. The Order will lapse upon coming into force of the Finance Bill, 2018.

3. PREFACE

The Departmental Committee on Finance & National Planning is one of the fifteen Departmental Committees of the National Assembly established under *Standing Order 216* whose mandates pursuant to the *Standing Order 216 (5)* are as follows:

1. To investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned ministries and departments;
2. To study the programme and policy objectives of Ministries and departments and the effectiveness of their implementation;
3. To study and review all the legislation referred to it;
4. To study, access and analyze the relative success of the Ministries and departments as measured by the results obtained as compared with their stated objectives;
5. To investigate and inquire into all matters relating to the assigned Ministries and departments as they may deem necessary, and as may be referred to them by the House;
6. To vet and report on all appointments where the Constitution or any law requires the National Assembly to approve, except those under Standing Order No.204 (Committee on appointments);
7. To examine treaties, agreements and conventions;
8. To make reports and recommendations to the House as often as possible, including recommendation of proposed legislation;
9. To consider reports of Commissions and Independent Offices submitted to the House pursuant to the provisions of Article 254 of the Constitution; and
10. To examine any questions raised by Members on a matter within its mandate.

3.1 Mandate of the Committee

In accordance with the Second Schedule of the Standing Orders, the Committee is mandated to consider, Public finance, Monetary policies, Public debt, Financial institutions (excluding those in securities exchange), Investment and divestiture policies, Pricing policies, Banking, Insurance, Population revenue policies including taxation and National planning and development.

In executing its mandate, the Committee oversees the following government Ministries and SAGAs;

1. The National Treasury
2. Ministry of Devolution and Planning
3. The Commission on Revenue Allocation
4. Office of the Controller of Budget
5. Salaries and Remuneration Commission

3.2 Committee Membership

The Committee on Finance and National Planning was constituted by the House in December, 2017 and comprises of the following Members:-

1. The Hon. Joseph K. Limo, MP – **Chairperson**
2. The Hon. Isaac W. Ndirangu – **Vice-Chairperson**
3. The Hon. Jimmy O. Angwenyi, MP
4. The Hon. Alfred W. Sambu, MP
5. The Hon. Dr. Enoch Kibunguchy, MP
6. The Hon. ShakeelShabbir Ahmed, MP
7. The Hon. Abdul Rahim Dawood, MP
8. The Hon. Daniel E. Nanok, MP
9. The Hon. Andrew A. Okuome, MP
10. The Hon. David M. Mboni, MP
11. The Hon. Francis K. Kimani, MP
12. The Hon. Joseph M. Oyula, MP
13. The Hon. Joshua C. Kandie, MP
14. The Hon. Lydia H. Mizighi, MP
15. The Hon. Mohamed A. Mohamed, MP
16. The Hon. Purity W. Ngirici, MP
17. The Hon. Samuel Atandi, MP
18. The Hon. Stanley M. Muthama, MP

3.3 Committee Secretariat

1. Ms. Leah W. Mwaura - **First Clerk Assistant/Lead Clerk**
2. Ms. Jennifer Ndeto - **Principal Legal Counsel II**
3. Ms. Laureen Wesonga - **ThirdClerk Assistant**
4. Mr. Josephat Motonu - **Fiscal Analyst I**
5. Mr. Chelang'a Maiyo - **Research & Policy Analyst III**

4. CONSIDERATION OF THE PROVISIONAL COLLECTION OF TAXES AND DUTIES ORDER, 2018

4.1 Introduction and Background Information

Section 2 of the Statutory Instruments Act defines Statutory Instruments to include “Orders issued pursuant to an Act of Parliament under which the Statutory Instrument or subsidiary legislation is expressly authorised to be issued”, hence these Orders are Statutory Instruments within the meaning of that section and are therefore properly before the Committee.

The Provisional Collection of Taxes and Duties order, 2018 was referred by the Speaker (vide Communication from the Chair) to the Departmental Committee on Finance and National Planning on 27th June, 2018 pursuant to Section 12(1) of the Statutory Instruments Act, 2013.

The Provisional Collection of Taxes and Duties order, 2018 is made pursuant to powers conferred under Section 2 of the Provisional Collection of Taxes and Duties Act, Cap. 415 which is enabling provision hence was properly invoked.

The Provisional Collection of Taxes and Duties Order, 2018 was published in the Gazette as LN. No. 128 of 2018 on 21st June, 2018 and were received for tabling before the House on 26th June, 2018, being within the Statutory timelines contemplated under section 11(1) of the Statutory Instruments Act, 2013.

This Order is made in relation to the Finance Bill, 2018 which was published on 19th June, 2018.

4.2 Making of the Regulations and Committal to the Committee

In exercise of the powers conferred by the **Provisional Collection of Taxes and Duties Act (Cap. 415)**, the Cabinet Secretary for National Treasury and Ministry of Planning, published the Provisional Collection of Taxes and Duties Order, 2018 on 19th June, 2018 vide **Legal Notice No. 128 of 2018**.

Following publication, the Regulations were tabled in the House on 27th June, 2018 and immediately committed to the Departmental Committee on Finance and National Planning for review and scrutiny pursuant to section 12 of the Statutory Instruments Act, 2013 and the National Assembly Standing Orders.

4.3 Committee consideration of the Order

The Committee considered the Order in a sitting held on 4th July, 2018 when the decision to approve the Order was made, for reasons advanced hereunder.

The Committee considered the Provisional Collection of Taxes and Duties Order, 2018 against the Constitution, Provisional Collection of Taxes and Duties Act, 2018 the interpretations and General Provisions Act (Cap. 2), and the Statutory Instruments Act (No. 23 of 2013)

4.4 Committee Observations

The Committee examined the Provisional Collection of Taxes and Duties Order, 2018 against the Constitution, Provisional Collection of Taxes and Duties Act, 2018 the interpretations and General Provisions Act (Cap. 2), and the Statutory Instruments Act (No. 23 of 2013) and observed THAT –

1. The Provisional Collection of Taxes and Duties Act (Cap 415) is a valid Act of Parliament which was saved by section 7 of the Sixth Schedule to the Constitution of Kenya 2010.
2. The Provisional Collection of Taxes and Duties Order, 2018 (Legal Notice No 128 of 2018) was made pursuant to Section 2 of the said Provisional Collection of Taxes and Duties Act and the enabling power for making the Order is clearly apparent in the said Act.
3. The Order conforms to the provisions of the principal Act, and also to the requirement of Statutory Instruments Act 2013.
4. The Statutory Instruments Act,2018 contains the principle of approval or disapproval of subsidiary legislation by the House. The Cabinet Secretary has submitted the Provisional Collection of Taxes and Duties Order,, 2018 to the House for approval pursuant to this principle.
5. The Order is intended to commence the Finance Bill, 2018 as if it were passed into law on 15th June, 2018 (despite the fact that the Bill has not been enacted yet). This means that the Cabinet Secretary is empowered to implement all the provisions of the Finance Bill, 2018 by imposing, creating, altering or removing any tax or duty or any rate, allowance or administrative or general provision in respect thereof.
6. The Order will lapse upon coming into force of the Finance Bill, 2018 or in any of the manner provided for under section 3 of the Provisional Collection of Taxes and Duties Act.
7. In future, there is need to either make amendments to the Public Finance Management Act so that the Finance Bill is enacted before the budget estimates are passed or a clear window is opened for approval of the taxation measures by the House immediately upon presentation of the budget.

8. This is the first time after enactment of the new Constitution that the National Treasury has officially tabled the Order and other proposed budget related legislations to the House upon presentation of the Budget highlights.

Conclusion

The Committee resolved that there was need to review the Budgeting cycle to allow the processing of the Finance Bill before the passing of the Budget Estimates. This amendment will be effected through an amendment to the Public Finance Management Act, 2012. The amendment would further ensure that the provisional collection of duties and taxes is not necessitated.

5. RECOMMENDATION

Having considered the Provisional Collection of Taxes and Duties Order, 2018 the Committee **recommends that** the House approves the Order for implementation by the Cabinet Secretary.

SIGNED  DATE 

THE HON. JOSEPH LIMO, MP

CHAIRPERSON

DEPARTMENTAL COMMITTEE ON FINANCE AND NATIONAL PLANNING

6. ANNEXURES

- (i) Minutes of the Committee Sitings
- (ii) Adoption Schedule
- (iii) Copy of Provisional Collection of Taxes and Duties Order, 2018

**MINUTES OF THE 46TH SITTING OF THE DEPARTMENTAL COMMITTEE ON
FINANCE AND NATIONAL PLANNING HELD ON WEDNESDAY, 4TH JULY, 2018 IN
2ND FLOOR, CONTINENTAL HOUSE AT 11.00 AM**

PRESENT

1. Hon. Joseph K. Limo, MP - **Chairperson**
2. Hon. Isaac W. Ndirangu, MP- **Vice Chairperson**
3. Hon. Jimmy O. Angwenyi, MP
4. Hon. Shakeel Shabbir Ahmed, MP
5. Hon. Abdul Rahim Dawood, MP
6. Hon. Daniel E. Nanok, MP
7. Hon. David M. Mboni, MP
8. Hon. Joseph M. Oyula, MP
9. Hon. Joshua C. Kandie, MP
10. Hon. Samuel Atandi, MP
11. Hon. Lydia H. Mizighi, MP

APOLOGY

1. Hon. Dr. Enoch Kibunguchy, MP
2. Hon. Alfred Sambu, MP
3. Hon. Andrew A. Okuome, MP
4. Hon. Francis K. Kimani, MP
5. Hon. Lydia H. Mizighi, MP
6. Hon. Mohamed A. Mohamed, MP
7. Hon. Purity Ngirici, MP
8. Hon. Stanley M. Muthama, MP

INATTENDANCE

SECRETARIAT

- | | | |
|--------------------------|---|-----------------------------------|
| 1. Ms. Leah Mwaura | - | First Clerk Assistant/ Lead Clerk |
| 2. Ms. Jennipher Ndeto | - | Principal Legal Counsel |
| 3. Ms. Laureen Wesonga | - | Third Clerk Assistant |
| 4. Mr. Josephat Motonu | - | Fiscal Analyst |
| 5. Mr. Collins Mahamba | - | Audio Officer |
| 6. Ms. Catherine Waireri | - | Intern |

Agenda

1. Prayers
2. Preliminaries/Introductions
3. Communication from the Chair
4. Bills
5. Petitions
6. Papers
7. Personal statement (**Members Only**)
8. Confirmation of Minutes
9. Matters Arising
10. **Consideration of the Legal Notice No. 128 of 21st June, 2018 – The Provisional Collection of Taxes and Duties Act (Cap 415) and**
11. Adjournment

MIN.NO.NA/F&NP/2018/242:PRELIMINARIES/COMMUNICATION FROM THE CHAIRPERSON

The meeting was called to order at 11.25 a.m. with prayer from Hon. Isaac Ndirangu, MP. He then welcomed the meeting to deliberate on the day's agenda.

MIN.NO.NA/F&NP/2018/243: CONFIRMATION OF MINUTES

Minutes of the following sittings were confirmed:-

43rd sitting were proposed and seconded by Hon. Jimmy Angwenyi, MP and Hon. Joshua Kandie, MP respectively.

44th sitting were proposed and seconded by Hon Rahim Dawood, MP and Hon. Joseph Oyula, MP respectively.

MIN.NO.NA/F&NP/2018/244:MATTERS ARISING

No matters arose from the confirmed minutes.

MIN.NO.NA/F&NP/2018/245: CONSIDERATION OF THE LEGAL NOTICE NO. 128 OF 21ST JUNE, 2018 – THE PROVISIONAL COLLECTION OF TAXES AND DUTIES ACT (CAP 415)

The Chairperson invited the Secretariat to make an overview on the Provisional Collection of Taxes and Duties Order, 2018.

The Committee was briefed as follows, THAT

- (i) Section 2 of the Statutory Instruments Act defines Statutory Instruments to include “Orders issued pursuant to an Act of Parliament under which the Statutory Instrument or subsidiary legislation is expressly authorised to be issued”, hence these Orders are Statutory Instruments within the meaning of that section and are therefore properly before the committee.
- (ii) The Provisional Collection of Taxes and Duties Order, 2018 was referred by the Speaker (vide Communication from the Chair) to the Committee on 27th June, 2018 pursuant to section 12 (1) of the Statutory Instruments Act, 2013.
- (iii) The Provisional Collection of Taxes and Duties Order, 2018 was made pursuant to powers conferred under section 2 of the Provisional Collection of Taxes and Duties Act, Cap 415 which is the enabling provision hence was properly invoked.
- (iv) The Provisional Collection of Taxes and Duties Order, 2018 was published in the Gazette as *LN. No 128 of 2018 on 21st June, 2018* and were received for tabling before the House on 26th of June, 2018, being within the Statutory timelines contemplated under section 11(1) of the Statutory Instruments Act, 2013.
- (v) The Order was made in relation to the Finance Bill, 2018 which was published on 19th June, 2018.

MEMBERS’ DELIBERATIONS

1. Members noted the need to review the budget making process to allow the processing of the Finance Bill prior to the passage of the budget. The Committee will be proposing an amendment to the PFM Act to effect this.
2. The Committee was concerned on whether in the event that the Committee does not agree with the proposals of the Provisional Collection of Taxes and Duties Orders, 2018 upon the passage of the Finance Bill, 2018 whether there will be any refunds to that effect. It was noted that there would be no refunds as there is no law stating such refund.
3. The Secretariat was tasked to go through the Public Finance Management (Amendment) Bill, 2017 and find a clause in the Bill where the review of the budgeting cycle can be effected.
4. Members noted that this is the first time that the National Treasury was bringing the Order to Parliament for consideration.
5. The Committee should align the Provisional Collection of Taxes and Duties Act to the Constitution of Kenya, 2010.

The Committee approved the enactment of the Provisional Collection of Taxes and Duties Orders, 2018. The Committee resolved that there was need to review of the Budgeting cycle to allow the processing of the Finance Bill before the passing of the Appropriation Act. This


amendment will be effected through an amendment to the Public Finance Management Act, 2012. The amendment would further ensure that the provisional collection of duties and taxes is not necessitated.

MIN.NO.NA/F&NP/2018/246: ADJOURNMENT

There being no other business to deliberate on, the meeting was adjourned at 01.04 p.m. The next meeting will be held on 5th July, 2018 at 10.00am.

HON. JOSEPH K. LIMO, MP

(CHAIRPERSON)

SIGNED  DATE..... 

REPUBLIC OF KENYA



NATIONAL ASSEMBLY

DEPARTMENTAL COMMITTEE ON FINANCE & NATIONAL PLANNING
ADOPTION SCHEDULE OF THE LEGAL NOTICE NO. 128 – THE PROVISIONAL
COLLECTION OF TAXES AND DUTIES ACT (CAP 415)

DATE: 4TH JULY, 2018

NAME	SIGNATURE
1. HON. JOSEPH K. LIMO, MP – CHAIRMAN	
2. HON. ISAAC W. NDIRANGU – VICE-CHAIRMAN	
3. HON. JIMMY O. ANGWENYI, MP	
4. HON. ALFRED W. SAMBU, MP	
5. HON. ENOCH KIBUNGUCHY, MP	
6. HON. SHAKEEL SHABBIR AHMED, MP	
7. HON. ABDUL RAHIM DAWOOD, MP	
8. HON. DANIEL E. NANOK, MP	
9. HON. ANDREW A. OKUOME, MP	
10. HON. DAVID M. MBONI, MP	
11. HON. KURIA KIMANI, MP	
12. HON. JOSEPH M. OYULA, MP	
13. HON. JOSHUA KANDIE, MP	
14. HON. LYDIA H. MIZIGHI, MP	
15. HON. MOHAMED ALI, MP	
16. HON. PURITY NGIRICI, MP	
17. HON. SAMUEL ATANDI, MP	
18. HON. STANLEY M. MUTHAMA, MP	

REPUBLIC OF KENYA
THE NATIONAL TREASURY AND PLANNING

Telegraphic Address: 22921
TREASURY - NAIROBI
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Telephone: 2252299
When replying please quote



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NAIROBI

Ref. ZZ TS/GP/30

26th June, 2018

The Clerk of the National Assembly
Clerk's Chambers
National Assembly
Parliament Buildings
NAIROBI

① D L S P
PSE PROCLASS
CMA

26/6/18

RE: LEGAL NOTICE NO. 128 OF 21ST JUNE, 2018
THE PROVISIONAL COLLECTION OF TAXES AND DUTIES
ACT (CAP 415)

Attached, please find the above mentioned Legal Notice relating to the Provisional Collection of Taxes and Duties Order, 2018 in respect of the Finance Bill, 2018 published in the Gazette on the 19th June, 2018.

The purpose of this letter is to request the Clerk of the National Assembly to lay the said Legal Notice before the National Assembly in order for the Cabinet Secretary, National Treasury to meet the requirements of the Statutory Instrument Act.

WANYAMBURA K. MWAMBIA, OGW
For: PRINCIPAL SECRETARY/NATIONAL TREASURY

Copy to:

The Chairperson
Delegated Legislation Committee
National Assembly
NAIROBI

The Principal Secretary
National Treasury

Director, M&FA
National Treasury

② Havel, take this
to register, bring and
report to the committee. Note
the ~~minutes~~ minutes under
P in law.

RECEIVED
23/7/18

SPECIAL ISSUE

1195

Kenya Gazette Supplement No. 79

21st June, 2018

(Legislative Supplement No. 35)

LEGAL NOTICE NO. 128

THE PROVISIONAL COLLECTION OF TAXES AND DUTIES
ACT

(Cap. 415)

THE PROVISIONAL COLLECTION OF TAXES AND DUTIES ORDER, 2018

WHEREAS a Bill entitled "An Act of Parliament to amend the law relating to various taxes and duties and for matters incidental thereto", the short title of which is "The Finance Bill, 2018", has been published in the *Gazette* on the 19th June, 2018:

NOW THEREFORE, in exercise of the powers conferred by section 2 of the Provisional Collection of Taxes and Duties Act, the Cabinet Secretary for the National Treasury and Planning orders that that all provisions of the Bill relating to taxes or duties shall have effect as though the Bill were passed into law.

This Order shall come into effect on the 15th June, 2018.

Dated the 14th June, 2018.

HENRY ROTICH,
Cabinet Secretary for the National Treasury and Planning.



THE REPUBLIC OF KENYA

LAWS OF KENYA

PROVISIONAL COLLECTION OF TAXES AND DUTIES ACT

CHAPTER 415

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CHAPTER 415

PROVISIONAL COLLECTION OF TAXES AND DUTIES ACT

ARRANGEMENT OF SECTIONS

Section

1. Short title.
 2. Provisional collection orders.
 3. Duration of orders.
 4. Refund of excess tax or duty.
 5. Power to amend orders and make subsidiary legislation.
-

CHAPTER 415**PROVISIONAL COLLECTION OF TAXES AND DUTIES ACT**

[Date of assent: 3rd November, 1959.]

[Date of commencement: 17th November, 1959.]

An Act of Parliament to give statutory effect for limited periods to orders of the Minister imposing any new tax or duty or rate of tax or duty, or creating any new allowance, or altering or removing any existing tax or duty, or any such rate or allowance

[Act No.44 of 1959, L.N. 341/1963, L.N. 2/1964, L.N. 374/1964, Act No. 6 of 1976, Act No. 8 of 1978.]

1. Short title

This Act may be cited as the Provisional Collection of Taxes and Duties Act.

2. Provisional collection orders

If a Bill is published in the *Gazette* whereby, if such Bill were passed into law, any tax or duty, or any rate, allowance or administrative or general provision in respect thereof, would be imposed, created, altered or removed, the Minister may, subject to this Act and notwithstanding the provisions of any other written law relating to taxes and duties, make an order that all or any specified provisions of the Bill relating to taxes or duties shall have effect as if the Bill were passed into law.

[L.N. 341/1963, s. 4, Act No. 8 of 1978, s. 5.]

3. Duration of orders

Every order made under this Act shall come into force on a day to be named therein, and, without prejudice to the power to cancel it at any time, shall cease to have effect—

- (a) if the Bill in respect of which the order is made is not introduced into the National Assembly within four months of the making of the order; or
- (b) on the rejection by the National Assembly of the Bill in respect of which the order was made, or on the withdrawal of the Bill, or on the consideration of the Bill by the National Assembly being adjourned *sine die*; or
- (c) on the expiration of six months after the date on which the order is expressed to come into force; or
- (d) on such Bill, with or without modification, becoming law:

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

[L.N. 341/1963, s. 4, L.N. 374/1964, Act No. 6 of 1976, Sch.]

4. Refund of excess tax or duty

Without prejudice to any provision of any law for the time being in force relating to the collection of any tax or duty, being a provision enabling a refund to be made of any tax or duty paid in compliance with such law and any order made under this Act in excess of the tax or duty payable immediately after such order has ceased to have effect, any such excess may, if it has not been so refunded, or to the extent to which it had not been so refunded, be refunded by either of the following methods—

- (a) in the manner set out in the first proviso to section 15(1) of the Exchequer and Audit Act (Cap. 412); or
- (b) by being charged on and paid out of the consolidated fund.

5. Power to amend orders and make subsidiary legislation

Where any provisions of a Bill are for the time being in effect by virtue of an order made under section 2, the Minister may, by further order—

- (a) amend such provisions;
- (b) make any subsidiary legislation that could have been made had such provisions been passed into law,

and any such further order shall be subject to the provisions of section 3:

Provided that in the event of the first-mentioned order ceasing to have effect pursuant to paragraph (d) of section 3, any subsidiary legislation made under paragraph (b) of this section shall continue in force as if made under the Bill as enacted.

[Act No. 8 of 1978, s. 5.]
