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**POLITICAL PARTIES (REGISTRATION AND REGULATION)  
(AMENDMENT) BILL, 2021**

*(Bill No. 9 of 2021)*

**OBJECTS AND REASONS**

Section 26 of the Political Parties (Registration and Regulation) Act (*Cap 173*) provides that a registered political party shall be exempt from tax on its income. However, the Business Tax Act (*Cap 20*) does not contemplate such exemption. Therefore, in order to remove such contradiction, it is proposed to repeal section 26 of the Political Parties (Registration and Regulation) Act so as to make the registered political parties liable to tax for their income.

**Dated this 5th day of March, 2021.**

**FRANK D.R. ALLY  
ATTORNEY-GENERAL**

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**POLITICAL PARTIES (REGISTRATION AND REGULATION)  
(AMENDMENT) BILL, 2021**

*(Bill No. 9 of 2021)*



**A BILL**

**FOR**

**AN ACT to amend the Political Parties (Registration and Regulation) Act, 2016 (Cap 173).**

**ENACTED** by the President and the National Assembly.

**Short title**

**1.** This Act may be cited as the Political Parties (Registration and Regulation) (Amendment) Act, 2021.

**Repeal of section 26 of Cap 173**

**2.** Section 26 of the Political Parties (Registration and Regulation) Act (*Cap 173*) is hereby repealed.