

**Supplementary Report by the Study Committee on Concept Paper and
Preliminary Drafts**

2010

**Secretariat of the Study Committee on Concept Paper and Preliminary Drafts
Singhadurbar, Kathmandu**

Study Committee on Concept Paper and Preliminary Drafts

Constituent Assembly Secretariat,
Parliamentary Building
Singhadurbar, Kathmandu, Nepal

Ref. No. 066/067

Date: 2066.10.20

Right Honorable Chairperson,
Constituent Assembly.

Re: Submission of supplementary report.

In view of the responsibility entrusted to the Committee as per the resolution adopted by the 29th meeting of the esteemed Constituent Assembly, dated 2066.2.13(-----), the Committee had submitted its preliminary report to the Rt. Honorable Chairperson on 2066.10.20. For the time being, the supplementary report incorporating the suggestions and directives to be made by the Constituent Assembly on the report of the Natural Resources, Economic Powers and Revenue Allocation Committee on the determination of structure of constitutional bodies was today adopted with consensus by the meeting of the Committee dated 2066.11.19 and it was decided to submit this supplementary report to the Rt. Honorable Chairperson. We have, therefore, submitted this supplementary report of the Committee. We also make a submission that we will gradually submit reports on suggestions and directives on the other ten committees to be issued by the esteemed Constituent Assembly to the Constitutional Committee.

SN	Name	Signature
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1.	Hon'ble Mr. Agni Prasad Kharel	Sd.
2.	Hon'ble Mr. Atma Ram Prasad Shah	Sd.
3.	Hon'ble Mr. Ek Raj Bhandari	Sd.
4.	Hon'ble Mr. Narayan Khadka	Sd.
5.	Hon'ble Mr. Prakash Chandra Lohani	Sd.
6.	Hon'ble Ms Prativa Rana	Sd.
7.	Hon'ble Mr. Prem Bahadur Singh	Sd.
8.	Hon'ble Mr. Barsha Man Pun Ananta	Sd.
9.	Hon'ble Mr. Yuba Raj Karki	Sd.
10.	Hon'ble Mr. Radheshyam Adhikari	Sd.
11.	Hon'ble Mr. Laxma Lal Karna	Sd.
12.	Hon'ble Mr. Bishwa Bhakta Dulal	Sd.
13.	Hon'ble Mr. Brijesh Kumar Gupta	Sd.
14.	Hon'ble Ms. Sarita Giri	Sd.

Secretary Mr. Tek Prasad Dhungana

Forewords

It is widely known that the Constituent Assembly Regulation, 2065 provides for the Constitutional Committee, entrusted with responsibilities to determine a special terms of reference for the preparation of concept papers and preliminary reports on various matters that should be incorporated in the future constitution, identify those matters which do not fall within the terms of reference of any of several ten thematic committees but should be included in the constitution, prepare a preliminary report, accompanied by a concept paper, on those issues and submit the same to the Assembly, in order to accomplish the framing of constitution in a systematic fashion. Sub-rule (9) of rule 82 of the Constituent Assembly Regulation, 2065 provides that upon completion of discussions by the Constituent Assembly on the preliminary draft reports, accompanied by concept papers, furnished by the Constitutional Committee and thematic committees, the Assembly adopts reports at the same time or different times and forwards the same, accompanied by suggestions and directions, if any, to the Constitutional Committee. It is known to the Rt. Honorable Chairperson that, in realization of the need for an effective mechanism to prepare suggestions and directions to be given by the Constituent Assembly to the Constitutional Committee in respect of the report of each committee, the 29th meeting of the Constituent Assembly held on 2066.2.13 formed this Study Committee on Concept Paper and Preliminary Drafts, pursuant to rule 89 of the Constituent Assembly Regulation, 2065.

The responsibilities entrusted by the esteemed Constituent Assembly to this Committee are as follows: to study the concept papers and preliminary drafts submitted by all thematic committees and the Constitutional Committee; to note down the matters raised during deliberations on all reports at the Assembly; identify the matters and points which are incorporated in the reports of two or more committees and mutually

contradictory; to identify any matter that is excluded in the reports of committees; to give suggestions to the Rt. Honorable Chairperson on such matters in the report of any committee as to be revised, based on the deliberations made at the Assembly and responses given by the honorable chairperson of the committee; to prepare a report on the matters, if any, to be taken into account by the Constitutional Committee, along with reasons therefore, in the course of compilation of the drafts of all committees, and submit the report to the Rt. Honorable Chairperson.

In the course of accomplishing the responsibilities, preparation of synopsis of the matters raised at the Assembly in the course of deliberations on the reports of committees submitted to the Assembly and study of the synopsis and the matters contained in the concerned report have been accomplished. Based on the terms of reference of the concerned committee set forth in the Constituent Assembly Regulation, 2065 and the terms of reference and work schedule as determined by the committees, as finalized by the joint meeting of the chairpersons of all committees held under the chairpersonship of the Rt. Honorable Chairperson on 2065.10.14, the omitted and repeated matters have been identified. I would like to submit that those matters that received dissenting opinions in the committee and were questioned or on which different opinions were expressed by Honorable Members in the course of deliberation at the Assembly have been enlisted as matters on which consensus has not been reached, and act of settling all those matters by consent upon holding extensive deliberations on them at the meetings of committees and preparing suggestions and reports is being carried out.

In this course, this Committee has also adopted the method of seeking opinion and suggestion of some experts on those matters on which there is big divergence of opinion in the report of any committee or extensive discussion is still required for the settlement of subject matters. In the meantime, suggestions in writing have also been received from citizens generally and various organizations through the Rt. Honorable Chairperson and directly to the Committee. I would like to submit that the Committee

has, to the extent possible, also studied such suggestions and incorporated necessary and valid suggestions.

In the course of discharging its responsibilities, the Committee has held 72 meetings so far. It has spent a total of 216 hours on the business at the meetings. Despite the Committee's sincere wish and commitment to present to the Rt. Honorable Chairperson at the same time the suggestions and directives to be given by the Constituent Assembly to the Constitutional Committee on all reports, by fully accomplishing its responsibilities entrusted by the esteemed Constituent Assembly, in view of, inter alia, the gravity and complexity of subject matters and the Constituent Assembly's compulsion to move ahead in tune with its schedule of business and in tandem with the spirit of the amendment recently made to the Constituent Assembly Regulation, 2065, for the time being, I have, pursuant to the decision made by the meeting of the Committee held on 2066.10.19, submitted this report, as adopted by consensus, containing the suggestions and directives to be given in relation to the report of the natural resources, economic powers and revenue allocation committee. I would also like to inform that the Committee is actively engaged in the preparation of the suggestions and directives to be given in relation to the reports of the other committees and will gradually submit reports thereon on the days ahead.

Finally, I would like to express sincere gratitude to the Constituent Assembly, through the Rt. Honorable Chairperson, for providing us with the responsibility and opportunity to discharge such an outstanding work as to prepare suggestions and directives to be issued by the Constituent Assembly to the Constitutional Committee on the reports submitted by the Constitutional Committee and the thematic committees. I would also like to express sincere thanks to the Right Honorable Chairperson of the Constituent Assembly, Honorable Vice-Chairperson, respectable leaders of political parties represented in the Constituent Assembly and all Honorable Members of the Committee. On behalf of the Committee and on my own, I express sincere thanks and gratitude to all the concerned including the experts who showed up in the Committee and made important opinions and suggestions, those who facilitated deliberations on

various matters upon attending the Committee's meeting at its invitation, the citizens and organizations who provided valuable suggestions to the Committee in the course of preparation of the report. The preparation of this report was not possible without untiring labor and effort of the Secretariat staff. Thus, I would like to extend my sincere thanks to the Committee's secretariat and the employees serving for the Constituent Assembly secretariat.

20 Magha 2066

Sd.

Agni Prasad Kharel

Coordinator

Part-One

Preliminary

1.1 Formation of Committee:

It is widely known that the Constituent Assembly Regulation, 2065 provides for the Constitutional Committee, entrusted with responsibilities to determine a special terms of reference for the preparation of concept papers and preliminary reports on various matters that should be incorporated in the future constitution, identify those matters which do not fall within the terms of reference of any of several ten thematic committees but should be included in the constitution, prepare a preliminary report, accompanied by a concept paper, on those issues and submit the same to the Assembly, in order to accomplish the framing of constitution in a systematic manner. Sub-rule (9) of rule 82 of the Constituent Assembly Regulation, 2065 provides that upon completion of discussions by the Constituent Assembly on the preliminary draft reports, accompanied by concept papers, furnished by the Constitutional Committee and thematic committees, the Assembly adopts reports at the same time or different times and forwards the same, accompanied by suggestions and directions, if any, to the Constitutional Committee. In realization of the need for an effective mechanism to prepare suggestions and directions to be given by the Constituent Assembly to the Constitutional Committee in respect of the report of each committee, a resolution, accompanied by the terms of reference of the Committee and a name-list of 15 Honorable Members who would be represented in the Committee, as proposed by Honorable Member Mr. Posta Bahadur Bogati and seconded by Honorable Member Mr. Laxman Prasad Ghimire, was submitted at the 29th meeting of the Constituent Assembly held on 2066.2.13, and the resolution was adopted by consensus and this Committee was formed accordingly. After the formation of the Committee, Honorable Member Mr.

Laxman Lal Karna was selected by the first meeting of the Committee held on 2066.2.19 as the coordinator of the Committee; and the Committee was discharging its responsibilities under his leadership. But when he was appointed as a minister of the Government of Nepal on 2066.5.17, Honorable Member Mr. Agni Prasad Kharel was selected by the meeting of the Committee held on 2066.5.19 as the coordinator of the Committee. The Committee is discharging its functions under his leadership. The description of Honorable Members represented in the Committee is at Annex-1.

1.2 Terms of Reference of Committee:

The terms of reference of this Committee as set forth in the resolution adopted by the Constituent Assembly pursuant to rule 89 of the Constituent Assembly Regulation, 2065, at the time of formation of the Committee on 2066.2.13 is as follows:

- To study the concept papers and preliminary drafts submitted by all thematic committees and the Constitutional Committee;
- To note down the matters raised during deliberations on all reports at the Assembly;
- To identify the matters and points which are incorporated in the reports of two or more committees and are mutually contradictory;
- To identify any matter that is left to include in the reports of committees;
- To give suggestions to the Rt. Honorable Chairperson on such matters in the report of any committee as to be revised, based on the deliberations made at the Assembly and responses given by the honorable chairperson of the committee;
- To prepare a report on the matters, if any, to be taken into account by the Constitutional Committee, along with reasons therefor, in the course of compilation of the drafts of all committees, and submit the report to the Rt. Honorable Chairperson.

1.3 Methodology followed in the preparation of report on suggestions and directives:

In the course of accomplishing its responsibilities entrusted by the Constituent Assembly, the Committee has followed, basically, the procedures determined by the Constituent Assembly Regulation, 2065. The method of preparation of synopsis of the matters raised at the Assembly in the course of deliberations on the reports of committees submitted to the Assembly and study of the synopsis and the matters contained in the concerned report has also been adopted. Based on the terms of reference of the concerned committee set forth in the Constituent Assembly Regulation, 2065 and the terms of reference and work schedule as determined by the committees, as finalized by the joint meeting of the chairpersons of all committees held under the chairpersonship of the Rt. Honorable Chairperson on 2065.10.14, the omitted and repeated matters have been identified. Those matters that received dissenting opinions in the committee and were questioned or on which different opinions were expressed by Honorable Members in the course of deliberation at the Assembly have been enlisted as matters on which consensus has not been reached; and act of settling all those matters by consent upon holding extensive deliberations on them at the meetings of committees and preparing suggestions and reports is being carried out. A synopsis of the matters raised by Honorable Members who took part in the deliberations at the Assemble over the report of each committee and contents of responses made by the honorable chairperson of the concerned committee are at Annex-2. A short description of the meetings of the Constituent Assembly deliberating on the reports of committees is at Annex-3.

In this course, this Committee has also adopted the method of seeking opinions and suggestions of some experts on those matters on which there is a big divergence of opinion in the report of any committee or extensive discussion is still required for the settlement of subject matters. A description of the experts who showed up at the Committee and put forward their opinions and

suggestions is at Annex-4. In the meantime, suggestions in writing have also been received from citizens generally and various organizations through the Rt. Honorable Chairperson and directly to the Committee. The Committee has, to the extent possible, also studied such suggestions and incorporated necessary and valid suggestions.

1.4 Limitation of Report:

This report relating to suggestions and directives has been prepared being limited to the responsibility entrusted by the Constituent Assembly to this Committee. The instant responsibility has been felt most challenging in view of the compulsion of the Honorable Members of the Committee to also engage in the responsibly of the thematic committee in capacity of its member, to bear the responsibilities to be discharged by the meetings of the Constituent Assembly and also engage in the meetings of the Legislature-Parliament and responsibilities of parliamentary committees, as well, and also in view of the diversity and gravity of the subject matters. Similarly, there can be no divergence in opinion on the fact that such an undertaking as to study and give perfection to the subject matters, within a limited timeframe, in the context of divergences and dissenting opinions inherent in the reports received from the thematic committees and the bitter reality that the reports of various committees fail even to set the concepts or ideas is in itself a solemn and complex one. The report prepared and presented in this context may not be perfect as expected.

Office space, physical and human resources available to the Committee Secretariat were not also sufficient. The report might also suffer some weaknesses also in view of the fact that the secretary of the Committee had to perform responsibilities of the Constituent Assembly Secretariat, legal advisor to the Constituent Assembly and Legislature-Parliament, and Law Division of the Legislature-Parliament Secretariat, among others. Despite all these limitations, this report has been prepared within the set time frame and submitted to the Rt. Honorable Chairperson. A description of the Committee

Secretariat staff and the Committee's meetings held so far and the agenda thereof are given at Annex-5 and Annex-6, respectively.

Part-2

Chapter on matters revealed from the study undertaken by the Committee, and suggestions and directives to be given by the Assembly to the Constitutional Committee

2.1 In relation to the report of the Natural Resources, Economic Powers and Revenue Allocation Committee:

2.1.1 Matters left to incorporated in report:

- No matter falling within the terms of reference of the committee as determined by the Constituent Assembly Regulation, 2065 is left to be incorporated. .

2.1.2 Matters falling within the terms of reference of another committee but repeated in the report of this committee:

The matters and headings which are included in the report from the viewpoint of the Natural Resources, Economic Powers and Revenue Allocation Committee but also overlapping with the terms of reference of other committees:

The Constitutional Committee

- Serial Number 1 Preamble

The Fundamental Rights and Directive Principles of State Committee

- Serial Number 2 r economic rights
 1. Right to freedom
 2. Right to environment
 3. Right to drinking water
 4. Right relating to food
 5. Right to property
 6. Right against exploitation

7. Right to housing
8. Right to employment
- Serial Number 3 Fundamental duties
- Serial Number 4 State obligations, directive principles and policies of
10. State obligations, principles and policies
11. State obligations
12. Directive principles of the state
13. State policies

The Committee on Determination of Structure of Legislative Organ

- Serial Number 8 National consolidated fund
- Serial Number 9 Money bill
- Serial Number 10 Expenditure from national consolidated fund Serial Number 11 Expenses chargeable on national consolidated fund
- Serial Number 12 Estimates of revenue and expenditures
- Serial Number 13 Appropriation Act Serial Number 14 Supplementary estimates
- Serial Number 15 Votes on account
- Serial Number 16 Special provision relating to revenues and expenditures
- Serial Number 17 Votes of credit
- Serial Number 18 Contingency fund
- Serial Number 19 Act relating to financial procedures

The National Interest Protection Committee

- Serial Number 27 Ratification of, accession to, approval and acceptance of, treaties or agreements

2.1.3 Divergent opinions and matters failing consensus as incorporated in the committee report:

(a) On preliminary draft:

Serial Number 1 Preamble

- The explanatory note of the protection of biological diversity as contained in the first point should mention that the biological diversity of Nepal shall be registered and conserved.
- The words "sustainable development and conservation" should be inserted in the second point.
- The words "people's federal democracy" should be substituted for the words "competitive democracy" contained in the fourth point.
- (Dissenting Opinion): The words "socialist republic and socialism oriented economy" should be substituted for the words "competitive democracy and socialism oriented economy" contained in the fourth point.
- (Dissenting Opinion): The word "local" should be inserted before the words "including indigenous peoples, nationalities in the use of natural resources and means", and the word "right" should be substituted for the words "first right" contained in the fifth point.
- The words "including indigenous peoples, nationalities" should be deleted; only the word "including" should be deleted and the word "and" should be substituted for the word "including", and the words "just right/priority right" should be substituted for the words "first right" contained in the said point.

Serial Number 2 Economic rights

- The matter that people shall have control over the sources of drinking water should be set down in the right to drinking water as contained in article 3.
- Article 4 right to food (dissenting opinion): This right should not be included without being clear about with whom it can be claimed, and what the right to food means; the matter that the State has to ensure the right to food and that the farmers shall have the first right to food should be mentioned.
- Article 5 right to property (dissenting opinion): "Compensation shall be provided for any property requisitioned, acquired or encumbered by the State in the course of enforcing a scientific land reform program or in the

public interest, in accordance with law. The amount and basis of compensation and the procedure therefor shall be as determined by law." Arguments for and against the proposed provision and this dissenting opinion were also put forward in the Assembly.

- The right to revolt should also be incorporated in the article 6 right against exploitation. The words 'ill practice" should be substituted for the word "practice" contained in article 6(2).
- Article 7 right to housing (dissenting opinion): It is not clear whether the State is to distribute housing for all by making law? This right falls within the right to property. So, it is not clear here. How can this right be ensured?
- The right to housing should also mention that the first priority shall be given to the aged, disabled and women.
- Article 8 right to employment (dissenting opinion): This right is vague and contradictory. It should be mentioned that the State shall provide unemployment allowance if it fails to provide employment. The employer's rights should also be ensured.
- Article 8 (dissenting opinion): Each citizen shall have the right to be ensured of employment according to his or her qualification for living a dignified life. There should be a provision of unemployment allowance, the indigenous peoples, poor, women, Muslims and Dalits should have the first right in employment.
- Matter to the effect that provisions will be made by law should not be inserted.

Serial Number 4 State obligations, principles and policies

- The words "arts", "women" should be inserted and the words "biological resources" should be substituted for the words "genetic resources" contained in 4.11.2.
- 4.12.7 (Dissenting opinion): The rights of investors or employers should also be ensured.

- 4.13.7 (Dissenting opinion): Provision that the State shall pursue a policy of ending feudal land ownership by enforcing a revolutionary land-reform program should be inserted; and the words "unscientific or unequal" should be substituted for the word "feudalistic".
- 5.14.2 The explanatory note should mention that the principle of autonomy shall be recognized and enforced.

Serial Number 5 Financial procedures

- The word "certain" as contained in heading number 5.14.3 is not required.

Serial Number Money bill

- 9.19 (Dissenting opinion): The words "any tax levied by a local body" as contained in the proviso to clause (e) should be deleted.

Serial Number 24, article 34 national natural resources commission, Serial Number 25 and article 37 national finance commission

- These can be provided by law;
- Number of members should be increased;
- Participation of women, indigenous peoples, as well, should also be ensured;
- representation of each province should be ensured;
- Tenure of 6 years is rather excessive;
- Given the provision of appointment on the recommendation of the constitutional council, the concept or vision of council should be clear.

List 1

- (Dissenting opinion): The local government shall also have a role in biological diversity.
- There should be a separate special list with powers of special autonomous region, area and self-governing sub-region or territory.
- There should be four lists of four levels.
- There should also be the local level police.

- Statistics should also be maintained under provinces.
- Postal services should also be maintained under provinces.
- Patent rights should also be under provinces.
- Traditional medical treatment services should also be under provinces.
- Right to international trade should also be given to provinces.

List 2

- (Dissenting opinion): Corporate income tax and individual income tax should also be provided to the union and provinces. Opinions were also expressed in its favor at the Assembly.
- (Dissenting opinion): Wealth tax is proposed for the local level. But it should be limited to the house and land only.
- Certain percent of customs income should be given to the province where the customs office is situated.
- Provinces should also have power to impose VAT.
- Land revenue should be called as land tax.
- Carbon service subsidies should also be given to provinces.

(b) On Concept Paper:

- The phrase "election to the Constituent Assembly in tune with the people's mandate obtained from historical popular movements, people's war and Madhesh movement that took place at various times from 2007" should be inserted in the first chapter of sub-heading, introduction, page number 61 (Dissenting opinion).
- The phrase "powerful nation in the world" contained in the first chapter of page number 82 should be deleted.

2.1.4 Proposed suggestions and directive to be given by the Constituent Assembly to the Constitutional Committee on the report of the Natural Resources, Economic Powers and Revenue Allocation Committee:

2.1.4.1 On Concept Paper:

- In the context that, during the deliberations at the Constituent Assembly, it was suggested by Honorable Members to insert the phrase "election to the Constituent Assembly in tune with the people's mandate obtained from historical popular movements, people's war and Madhesh movement that took place at various times from 2007" in the first paragraph of sub-heading, introduction, page number 61 of the Concept Paper included in the report of that committee, and this matter is being raised in the reports of some other committees including the Constitutional Committee, it should be done as provided for in the suggestions and directives to be given subsequently by the Assembly to the Constitutional Committee in relation to the report of the Constitutional Committee for uniform language and subject-matters.
- The phrase "while looking at the constitution of America, the most powerful nation in the world" should be substituted for the phrase "while looking at the constitution of the United States of America" contained in the first paragraph in page number 82 of the Concept Paper.

On Preliminary Draft:

1. The preamble of Serial Number 1 of the preliminary draft accompanied by the report of the Natural Resources, Economic Powers and Revenue Allocation Committee seems to fall within the terms of reference of the Constitutional Committee in accordance with the Regulation; the fundamental rights contained in articles 1 through 8 under economic rights of Serial number 2, fundamental duty contained in Serial number 3, and matters relating to the obligations, principles and policies of the State contained in articles 10 through 13 of Serial number 4 seem to fall within the terms of reference of the Committee on Fundamental Rights and Directive Principles in accordance with the Regulation; and matters relating to national consolidated fund of Serial number 8, money bill of Serial number 9, expenditure from national consolidated fund of Serial number 10, expenses chargeable on national consolidated fund of Serial number 11, estimates of revenues and expenditures of Serial number 12, Appropriation

Act of Serial number 13, supplementary estimates of Serial number 14, votes on account of serial number 15, special provision relating to revenues and expenditures of serial number 16, votes of credit of serial number 17, contingency fund of serial number 18, and Act relating to financial procedures of serial number 19 should be considered to fall within the terms of reference of the Committee on Determination of Structure of Legislative Organ for the reason that, even though it is not clear in the Regulation, in the course of expanding its terms of reference, the Committee on Determination of Structure of Legislative Organ included these matters within its purview and such an extension was accepted by a joint meeting of the Chairpersons of Committees held on 2065.10.14. So, draft thereof should be made based on that report. Moreover, the matter relating to ratification of, accession to, approval and acceptance of treaties or agreements contained in serial number 27 seems to fall within the terms of reference of the Committee on Protection of National Interest in accordance with the Regulation. Given that the draft of the concerned Committee is authentic in respect of the foregoing matters, it is appropriate for the Constitutional Committee to adopt the matters, which have been recommended for incorporation from economic and revenue allocation perspectives in the draft of the Natural Resources, Economic Powers and Revenue Allocation Committee, as important reference materials and the Rt. Honorable Chairperson had already issued a ruling in this matter at the meeting of the Constituent Assembly held on 2066.2.13, suggestions be given to do accordingly. Even the matters raised in the deliberations on the overlapped matters and not agreed with consensus will be decided and addressed by the draft of the concerned Committee, this Committee has not discussed and decided such matters in this report.

2. The words "being it expedient to recognize and apply the principle of autonomy" should be substituted for the words "to honor the principle of autonomy" as contained in the explanatory note of clause (12) of Article 14, serial number 5 in the preliminary draft.

3. article 34 of serial number 24 of the preliminary draft seems to contain provisions on a national resource commission. The main functions, duties and powers of the commission are to settle disputes that may arise between the union and a province, provinces, provinces and local governments and between local governments. Serial number 3 of Rule 66 of the Constituent Assembly Regulation, 2065 provides that the mechanism on settlement of disputes that may arise between and among federal units falls within the terms of reference of the Committee on State Restructuring and Distribution of State Powers. Accordingly, the Committee on State Restructuring and Distribution of State Powers, in its article 11 of its preliminary draft, makes detailed provisions on settlement of disputes that may arise between the federal units. Thus, on this matter, the Constitutional Committee should be directed to make appropriate provision by reconciling both reports.
4. Insertion should be made so that the local units also have power on the matter of biological diversity contained in page number 37 under list 1 of the preliminary draft.
5. The heading of land revenue contained in page number 40 under list 2 of the preliminary draft should be changed into land tax and wording should also be adjusted accordingly in the explanatory note.
6. The phrase that the wealth tax includes in particular wealth and land tax should be substituted for the last sentence of the explanatory note under the heading of wealth tax contained in page number 41 under list 2 of the preliminary draft.
7. In the context that suggestions are made for the provision of power to impose value added tax and income tax to the province and local government, as well, also having regard to the distribution of powers made by the State Restructuring Committee, the Constitutional Committee should also take into account of the same.

8. Since the draft in the report itself addresses the other matters listed as those receiving dissenting opinion and failing consensus on them, they should be dealt with according to the preliminary draft of the Committee.

Suggestions and directives to be given in relation to the reports of the other 10 Committees will be submitted later.