

Value Added Tax (Exemption) (Roads and Bridges Projects Funded by The Government of United Republic of Tanzania) (Construction, Repair and Maintenance of Roads and Bridges) (Tanzania National Roads Agency (Tanroads))

GOVERNMENT NOTICE NO. 229 published on 20/3/2020

THE VALUE ADDED TAX ACT,
(CAP. 148)

ORDER

(Made under sections 6(2))

THE VALUE ADDED TAX (EXEMPTION) (ROADS AND BRIDGES PROJECTS FUNDED BY THE GOVERNMENT OF UNITED REPUBLIC OF TANZANIA) (CONSTRUCTION, REPAIR AND MAINTENANCE OF ROADS AND BRIDGES) (TANZANIA NATIONAL ROADS AGENCY (TANROADS)) ORDER, 2020

Citation and
Commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Roads and Bridges Projects Funded by the Government of United Republic of Tanzania) (Construction, Repair and Maintenance of Roads and Bridges) (Tanzania National Roads Agency (Tanroads)) Order, 2020 and shall be deemed to have come into operation on the signing date of the specific contract for project specified in the Second Schedule.

Exemption

2.-(1) Subject to the conditions specified in paragraph 3 of this Order, and any other conditions as may be specified by the Commissioner, the whole of the Value Added Tax payable on the goods or services specified in the First Schedule to be used solely in the project specified in the Second Schedule is here by exempted:

Provided that:

- (a) the quantity and value of relevant goods or services are verified and approved by Tanzania National Roads Agency (Tanroads); and
- (b) the contractor is registered for value added tax purposes by the time of signing the contract.

(2) For avoidance of doubt, the goods imported or locally purchased, whether directly by the Government entity or through a contractor shall remain the property of

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the Government of Tanzania.

Conditions

3. The exemption granted under this Order shall cease to have effect and the Value Added Tax shall become due and be payable as if this exemption had not been made if the said goods or services are used for other purposes or sold or disposed of in any way to another person not entitled to enjoy similar privileges as are conferred under this Order.

Expiry

4. This Order shall expire upon expiry of a contract for projects specified in the Second Schedule.

FIRST SCHEDULE

(Made under Paragraph 2)

GOODS OR SERVICES

| S/ N | ITEM DESCRIPTION | PLACE OF PURCHASE | UNIT OF MEASURE |
|---------|--|----------------------|--------------------|
| 1 | Cement | Tanzania | Bag |
| 2 | Lime | Tanzania | Bag |
| 3 | Steel Reinforcement | Tanzania | Ton |
| 4 | BRC Mesh (A142, A252) | Tanzania | m ² |
| 5 | Gabion and Matress | Tanzania | m ³ |
| 6 | Course Aggregate | Tanzania | m ³ |
| 7 | Fine Aggregate (River Sand) | Tanzania | m ³ |
| 8 | Formwork (steel, timber, marine board) | Tanzania | m ² |

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| | | | |
|----|---|----------|----------------|
| 9 | Crushed Rock (CRR) / Crushed Stones (CRS) | Tanzania | m ³ |
| 10 | Rock fill | Tanzania | |
| 11 | Geotextile Materials | Tanzania | m ² |
| 12 | PVC Pipe | Tanzania | M |
| 13 | Galvanised steel pipe | Tanzania | M |
| 14 | Galvanised Currugated Metal Pipes Culvert | Tanzania | M |
| 15 | Concrete pipe Culvert | Tanzania | M |
| 16 | Manhole Cover | Tanzania | Nos. |
| 17 | Road Marking paints | Tanzania | M |
| 18 | Mabey Bridge parts | Imported | Units |
| 19 | Bitumen | Imported | Ton |
| 20 | Asphalt Concrete | Tanzania | m ³ |
| 21 | Fuel and lubricant | Tanzania | Litre |
| 22 | Nails | Tanzania | Kg |
| 23 | Timber | Tanzania | M |
| 24 | Guard Rails | Tanzania | M |
| 25 | Bridge Bearings | Imported | Nos. |
| 26 | Expansion joints | Imported | M |
| 27 | Street lights | Imported | Nos. |
| 28 | Traffic signals | Imported | Nos. |
| 29 | Iron sheets | Tanzania | Nos. |
| 30 | Bolts and nuts | Tanzania | Nos. |
| 31 | Paving blocks | Tanzania | Nos. |
| 32 | Paving slabs | Tanzania | Nos. |
| 33 | Kerb stones | Tanzania | Nos. |
| 34 | Spike cut nails (for timber bridges) | Tanzania | Kg |

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| | | | |
|----|--------------|----------|-----|
| 35 | Metal sheets | Tanzania | M |
| 36 | Steel | Tanzania | Ton |

SECOND SCHEDULE

(Made under Paragraph 2)

PROJECT AND CONTRACTORS

| MANYARA REGION | | |
|----------------|---|----------------------------------|
| NO. | PROJECT | NAME OF CONTRACTOR |
| 1 | Routine/Recurrent, Periodic and Spot Improvement Maintenance Works along Ngarenaro (Babati) - Mbulu 2 Regional road | M/s Sanze Construction Co. Ltd |
| 2 | Periodic and Spot Improvement Maintenance works along Kilimapunda - Kidarafa Regional Road | M/s Job Engineering Services Ltd |
| 3 | Routine/Recurrent Maintenance works along Losinyai – Njoro Regional road | M/s JP Traders Ltd |
| 4 | Periodic and Spot Improvement Maintenance works along Singe – Sukuro Jct Regional Road | M/s Melisa Company Ltd |
| 5 | Routine/Recurrent, Periodic and Spot Improvement Maintenance works along Nangwa – Gisambalang Regional Road | M/s Cotech Developers Ltd |
| 6 | Periodic and Spot Improvement Maintenance works along Losinyai – Njoro Regional road | M/s JP Traders Ltd |
| 7 | Routine/Recurrent, Periodic, Spot Improvement and Bridge Preventive maintenance works along Orkesumet – Gunge Regional Road | M/s Fraju Group Ltd |

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| 8 | Routine/Recurrent, Periodic, Spot Improvement and Bridge Preventive Maintenance works along Kibaya – Olbolot Regional road | M/s Manuu Enterprises Co. Ltd |
| 9 | Routine/Recurrent, Periodic, Spot Improvement and Bridge Preventive Maintenance works along Kibaya – Dosidosi Regional road | M/s Advanced Construction Technology Ltd |
| 10 | Routine/Recurrent, Periodic and Spot Improvement maintenance works along Kibaya – Kiberashi Regional road | M/s Job Engineering Services Ltd |
| 11 | Routine/Recurrent, Periodic, Spot Improvement and Bridge Preventive maintenance works along Mererani – Landanai – Orkesumet Regional road | M/s Sanze construction Co. Ltd |
| 12 | Routine/Recurrent, Periodic and Spot Improvement Maintenance works along Kimotorok – Ngopito Regional Road | M/s Madata Investment Ltd |
| 13 | Routine/Recurrent, Periodic and Spot Improvement Maintenance works along Kijungu – Sunya – Dongo Regional Road | M/s Victoria Road Services Ltd |

RUVUMA REGION.

| No. | PROJECT | CONTRACTOR |
|-----|---|--|
| 1 | Routine Maintenance Works along Songea – Tunduru – Lumesule Road (Grass Cutting and Vegetation Control) – section 1 | M/s Huydavis & Co. Ltd |
| 2 | Routine Maintenance Works along Songea – Tunduru – Lumesule Road (Grass Cutting and Vegetation Control) – section 2 | M/s Shakazulu International 2005 (T) Ltd |
| 3 | Routine Maintenance Works along Songea – Tunduru – Lumesule Road (Grass Cutting and Vegetation Control) – | M/s Ng’ a Investment Ltd |

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| | section 3 | |
| 4 | Routine Maintenance Works along Songea – Tunduru – Lumesule Road (Grass Cutting and Vegetation Control) – section 4 | M/s Abetuneda Enterprises Ltd |
| 5 | Routine Maintenance Works along Songea – Lukumburu Road (Grass Cutting and Vegetation Control) – section 1 | M/s Bakanja Investment Ltd |
| 6 | Routine Maintenance Works along Songea – Lukumburu Road (Grass Cutting and Vegetation Control)-section 2 | M/s Msifaki Engineering & Enterprises |
| 7 | Routine Maintenance Works along Songea – Lukumburu Road (Grass Cutting and Vegetation Control) – section 3 | M/s Lukar Construction Ltd |
| 8 | Routine Maintenance Works along Lumecha – Kitanda - Londo Road (Paved and Unpaved) | M/s Haricom Internation Ltd |
| 9 | Routine Maintenance Works along Songea – Mbinga - Mbambabay Road (Grass Cutting and Vegetation Control) – Paved Section | M/s Kisomboko Builders Ltd |
| 10 | Routine Maintenance Works along Likuyufusi – Mkenda Road (Grass Cutting and Vegetation Control) – Section 1 | M/s Evino Enterprises |
| 11 | Routine Maintenance Works along Likuyufusi – Mkenda Road (Grass Cutting and Vegetation Control) – Section 2 | M/s Sicy Co. Ltd |
| 12 | Routine Maintenance Works along Mtwarapachani – Lingusenguse - Nalasi Road (Grass Cutting and Vegetation Control) | M/s Semlu Investment Co. Ltd |

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| 13 | Routine Maintenance Works along Kitai - Kipingu Road (Grass cutting and Vegetation Control) | M/s Pina Construction |
| 14 | Routine and Periodic Maintenance Works along Kigonsera – Kilindi – Mbaha Road | M/s Debro Incorporation Ltd |
| 15 | Routine Maintenance Works along Peramiho – Litumbandyosi - Kingole Road (Grass cutting and Vegetation Control) | M/s Jaco Services Group |
| 16 | Routine Maintenance Works along Mbambabay - Lituhi Road (Grass Cutting and Vegetation Control) – Section 1 | M/s Desam Construction Ltd |
| 17 | Routine Maintenance Works along Mbambabay - Lituhi Road (Grass Cutting and Vegetation Control) – Section 2 | M/s Lugombo Labour Based Contractors |
| 18 | Routine and Periodic Maintenance works along Namtumbo – Likuyu and Naikesi – Mtonya Roads | M/s Kimango Engineering Co. Ltd JV Kabone Contractors |
| 19 | Routine and Periodic Maintenance works along Mletele – Matimila and Namabengo - Mbimbi Roads | M/s General Supplies Ltd |
| 20 | Routine Maintenance Works along Myangayanga – Mpitachinunu, Tangapachani – Pilikano, Plikano – Mtukani and Ndengu – Mbuji Roads | M/s Semlu Investment Co. Ltd |
| 21 | Routine Maintenance, Periodic Maintenance and Spot Improvement Works along Unyoni – Maguu – Kipapa Road | M/s Dunia Holdings Ltd |
| 22 | Routine Maintenance, Periodic Maintenance and Spot Improvement Works along Nangombo - Chiwindi Road | M/s MML Engineering Ltd |
| 23 | Upgrading to Dsd, Upgrading to Otta Seal and Rehabilitation Works along Unyoni – Kipapa – Chamani – Mkoha (Mawono Escarpment), Chamani – | M/s Makojo Ltd |

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| | Matuta – Mango – Kihagara, Unyoni – Liparamba – Mkenda, Mbinga – Mbuji – Litembo – Mkili (Myangayanga Escarpment) and Kigonsera – Kilindi – Hinga Roads | |
| 24 | Rehabilitation, Upgrading to DSD and Open Up of Lumecha – Kitanda – Londo – Kilosa kwa Mpepo (Ruvuma/Morogoro Border) and Kilimo Mseto – Makambi Road | M/s Pro General Supplies & Civil Works JV Maliso Investment Co. Ltd |
| 25 | Rehabilitation of Namtumbo – Likuyu, Mletele – Matimila – Mkongo, Namabengo – Mbimbi and Naikesi – Mtonya Roads | M/s Almas General Supplies Ltd |
| 26 | Rehabilitation and Upgrading to Bitumen Standard of Mpitimbi – Ndongosi – Nambendo and Likuyufusi – Mkenda Roads | M/s BR & Associates Contractors Ltd |
| 27 | Rehabilitation, Upgrading to Dsd of Hilly Section and Construction of Box Culvert along Mtwarapachani – Mkongo – Sasawala – Nalasi, Azimio – Lukumbule – Tulingane, Mjimwema – Ngapa – Tunduru/ Nachingwea Border and Tunduru - Nalasi Roads | M/s FEI - MAC Ltd |
| 28 | Rehabilitation and Construction of Box Culvert along Kitai – Lituhi, Mbambabay – Lituhi and Nangombo - Chiwindi Roads | M/s Roki Holdings Ltd |

Dodoma,
7th March,2020

PHILIP I. MPANGO
Minister of Finance and Planning