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THE UNITED REPUBLIC OF TANZANIA

*Supplement No. 14*

*3<sup>rd</sup> April, 2020*

***SUBSIDIARY LEGISLATION***

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GOVERNMENT NOTICE NO. 251 published on 3/4/2020

THE VALUE ADDED TAX ACT,  
(CAP. 148)

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**ORDER**

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*(Made under section 6 (2))*

THE VALUE ADDED TAX (EXEMPTION) (PROPOSED CONSTRUCTION OF  
LUSHOTO DISTRICT HOSPITAL BUILDING) (LUSHOTO MUNICIPAL COUNCIL)  
ORDER, 2020

Citation and  
commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Proposed Construction of Lushoto District Hospital Building) (Lushoto Municipal Council) Order, 2020 and shall be deemed to have come into operation on the 17<sup>th</sup> day of February 2020.

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 General of Tanzania Revenue Authority, the whole of the Value Added Tax payable on the goods set out in the Schedule to this Order imported or purchased prior to clearance through customs or locally purchased by or on behalf of Lushoto Municipal Council to be used solely in the project for Construction of Lushoto Hospital Building is hereby exempted.

*Value Added Tax (Exemption) (Proposed Construction of Lushoto District Hospital Building) (Lushoto Municipal Council)*

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*GN. No. 251 (contd.)*

(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 the Government of Tanzania.

*Value Added Tax (Exemption) (Proposed Construction of Lushoto District Hospital Building) (Lushoto Municipal Council)*

*GN. No. 251 (contd.)*

SCHEDULE

(Made under paragraph 2)

**GOODS**

ITEM	DESCRIPTION	QTY	UNIT	PLACE OF PURCHASE
	<b><u>MATERIALS</u></b>			
<b>A</b>	<b>SUBSTRUCTURE - PROVISIONAL</b>			
1	<b><u>Strip Foundation - Grade 15 Plain (73M<sup>3</sup>)</u></b>			
	Aggregate (3/4")	73	M <sup>3</sup>	Local/Imported
	Sand	37	M <sup>3</sup>	Local/Imported
	Cement-50kgs	329	Bags	Local/Imported
2	<b><u>Foundation Walls</u></b>			
	6" Cement & Sand Block	11,144	No	Local/Imported
	Sand	35	M <sup>3</sup>	Local/Imported
	Cement -50kgs	186	Bags	Local/Imported
3	<b><u>Moram, Hardcore &amp; Site sterilization</u></b>			
	Moram (Lorry 4.5M <sup>3</sup> )	46	Trips	Local/Imported
	Hardcore (Lorry 4.5M <sup>3</sup> )	23	Trips	Local/Imported
	Sand	23	M <sup>3</sup>	Local/Imported
	Aldrin solution or equal and other approved -Provisional.	25	Bottle	Local/Imported
4	<b><u>Oversite Concrete: grade 15 (4'') - 689M<sup>2</sup></u></b>			
	DPM	689	M <sup>2</sup>	Local/Imported
	Cement -50kgs	310	Bags	Local/Imported

*Value Added Tax (Exemption) (Proposed Construction of Lushoto District Hospital Building) (Lushoto Municipal Council)*

*GN. No. 251 (contd.)*

	Aggregates (1/2")	69	M <sup>3</sup>	Local/Imported
	Sand	35	M <sup>3</sup>	Local/Imported
	Mesh	689	M <sup>2</sup>	Local/Imported
5	<b><u>Starter Column, Plinth Beam &amp; Column base - 20 grade</u></b>			
	Cement -50kgs	653	Bags	Local/Imported
	Aggregates (1/2")	145	M <sup>3</sup>	Local/Imported
	Sand	73	M <sup>3</sup>	Local/Imported
	Reinforcement - 16mm diameter high tensile	581	PC'S	Local/Imported
	Reinforcement - 12mm diameter high tensile	150	PC'S	Local/Imported
	Reinforcement - 8mm diameter	188	PC'S	Local/Imported
	Timber 1" X 8" (5.2m long)	84	PC'S	Local/Imported
	Timber 2" X 2"	30	PC'S	Local/Imported
	Nails-4"	45	Kgs	Local/Imported
	Nails-3"	25	Kgs	Local/Imported
	Supporting props	65	PC'S	Local/Imported
	20 mm styropol compressive expansion joint material or other equal approved	5	PC'S	Local/Imported
	<b>MATERIALS - GROUND FLOOR</b>			
<b>A.</b>	<b>SUPERSTRUCTURE</b>			
1	Walls			Local/Imported
	6" Cement & Sand Block	6,921	No	Local/Imported
	DPC (20m long)	19	Roll	Local/Imported
	Sand	34	M3	Local/Imported
	Cement-50kgs	180	Bags	Local/Imported
2	Columns & Ring beam			
	Sand	22	M3	Local/Imported
	Cement-50kgs	194	Bags	Local/Imported

*Value Added Tax (Exemption) (Proposed Construction of Lushoto District Hospital Building) (Lushoto Municipal Council)*

*GN. No. 251 (contd.)*

	Aggregates (1/2")	43	M3	Local/Imported
	Reinforcement - 16mm diameter high tensile	272	PC'S	Local/Imported
	Reinforcement - 8mm diameter	286	PC'S	Local/Imported
	Binding Wire - 1kg	55	Bundle	Local/Imported
	Timber 1" X 10" to Sides (5.2m long)	50	PC'S	Local/Imported
	Nails-4"	35	Kgs	Local/Imported
	Nails-3"	20	Kgs	Local/Imported
	Supporting props	25	PC'S	Local/Imported
3	Suspended Slab			
	Sand	43	M3	Local/Imported
	Cement-50kgs	822	Bags	Local/Imported
	Aggregates (1/2")	87	M3	Local/Imported
	Reinforcement - 12mm diameter high tensile	1,248	PC'S	Local/Imported
	Binding Wire - 1kg	65	Bundle	Local/Imported
	Timber 1" X 10" (5.2m long)	530	PC'S	Local/Imported
	Timber 2" X 2"	115	PC'S	Local/Imported
	Nails-4"	55	Kgs	Local/Imported
	Nails-3"	45	Kgs	Local/Imported
	Supporting Props	370	PC'S	Local/Imported
B.	DOOR			
1	40mm thick solid core flush door shutter			Local/Imported
	1000 x 2200 mm high	30	PC'S	Local/Imported
	800 x 2100 mm high	11	PC'S	Local/Imported
	1500 x 2200mm high	1	PC'S	Local/Imported
	1500 x 2100mm high -Theatre room	4	PC'S	Local/Imported

*Value Added Tax (Exemption) (Proposed Construction of Lushoto District Hospital Building) (Lushoto Municipal Council)*

*GN. No. 251 (contd.)*

	2700 x 2200mm high	1	PC'S	Local/Imported
2	Frames (hardwood),Varnish & Glass			Local/Imported
	1000 x 2700 mm high	30	PC'S	Local/Imported
	800 x 2100 mm high	11	PC'S	Local/Imported
	1500 x 2700mm high	1	PC'S	Local/Imported
	1500 x 2100mm high -Theatre room	4	PC'S	Local/Imported
	2700 x 2700mm high	1	PC'S	Local/Imported
	4mm thick clear glass to Vents	18	SQ.M	Local/Imported
	Brush 3"	35	Pcs	Local/Imported
	Sand paper (msasa) No.80	40	LM	Local/Imported
	Clear Varnish - 4Litres	10	TIN	Local/Imported
	TINA for Varnish	20	Litres	Local/Imported
3	Ironmongeries - Union			
	Mortice lock - Three lever	36	No	Local/Imported
	Brass hinges - 100mm	68	Pairs	Local/Imported
	Indicator Mortice lock set - Two lever	11	No	Local/Imported
	Wood Screw	8	Box	Local/Imported

*Value Added Tax (Exemption) (Proposed Construction of Lushoto District Hospital Building) (Lushoto Municipal Council)*

*GN. No. 251 (contd.)*

	Kick- plate; 800 x 200mm	22	No	Local/Imported
	Kick- plate; 1500 x 200mm	10	No	Local/Imported
	Kick- plate; 1350 x 200mm	2	No	Local/Imported
	Kick- plate; 1000 x 200mm	60	No	Local/Imported
	Hinges double swing -150mm	12	Pairs	Local/Imported
	Pushing plate	8	No	Local/Imported
C.	WINDOWS			
1	Aluminium Windows 1.2 mm thick frame with 5mm thick glass, Mosquitor gauze ,iron mongeries and all necessary accessories			Local/Imported
	1700 X 1800mm high	23	PC'S	Local/Imported
	1000 X 1800mm high	2	PC'S	Local/Imported
	1700 X 2770mm high	1	PC'S	Local/Imported
	1700 X 3000mm high	1	PC'S	Local/Imported
	975 X 2000mm high	2	PC'S	Local/Imported
	1600 X 1700mm high	2	PC'S	Local/Imported

*Value Added Tax (Exemption) (Proposed Construction of Lushoto District Hospital Building) (Lushoto Municipal Council)*

*GN. No. 251 (contd.)*

	1500 X 1700mm high	1	PC'S	Local/Imported
	1000 X 800mm high	5	PC'S	Local/Imported
	1700 X 2700mm high	2	PC'S	Local/Imported
	1000 X 2200mm high	1	PC'S	Local/Imported
	1250 X 1200mm high	2	PC'S	Local/Imported
	1500 X 1700mm high	1	PC'S	Local/Imported
	1700 X 1800mm high	1	PC'S	Local/Imported
	1000 X 2000mm high	1	PC'S	Local/Imported
D.	FINISHING			
1	Floor finishing - (ratio 1:4)			Local/Imported
	Sand	27	M3	Local/Imported
	Cement-50kgs	174	Bags	Local/Imported
	600 X 600 X 8mm thick - Non-slippery porcelain floor tiles - (1.44sqm/Box)	424	Box	Local/Imported
	Grout (1kg/packet)	35	Bucket	Local/Imported
	Spacer	25	Packet	Local/Imported

*Value Added Tax (Exemption) (Proposed Construction of Lushoto District Hospital Building) (Lushoto Municipal Council)*

*GN. No. 251 (contd.)*

	Skirting (600mm long; 25/Box)	43	Box	Local/Imported
	Supply and fix Non slippery EPOXY floor finish sheet with its fittings and skirting as per theater requirements	52	M2	Local/Imported
2	Wall Finishing			Local/Imported
	Sand	46	M3	Local/Imported
	Cement-50kgs	288	Bags	Local/Imported
	White cement - 50kg	11	Bags	Local/Imported
	Gypsum powder	23	Bags	Local/Imported
	Sand pepar No.120 (msasa)	2	Roll	Local/Imported
	200 X 300 x 9mm thick Wall tiles to toilets Approximate height 2.1 from floor level (0.96 sqm/Box)	160	Box	Local/Imported
	Grout (1kg/packet)	6	Packet	Local/Imported
	Spacer	10	Packet	Local/Imported
E.	PAINTING & DECORATION			Local/Imported
	Emulsion Paint - 20 LTRS	18	buckets	Local/Imported
	Weather guard Paint - 20 LTRS	7	buckets	Local/Imported
	Washable paint -20 LTRS	10	buckets	Local/Imported
	Primer paint -20 LTRS	6	buckets	Local/Imported
	Solvent - 5LTRS	4	TIN	Local/Imported
	Brush 3"	9	Pcs	Local/Imported
	Roller	8	Pcs	Local/Imported
	Gloss paint-4LTR	3	TIN	Local/Imported
	Bitumen paint - 4Litres	5	TIN	Local/Imported
<b>ITEM</b>	<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT</b>	<b>PLACE OF PURCHASE</b>
	<b>MATERIALS</b>			

*Value Added Tax (Exemption) (Proposed Construction of Lushoto District Hospital Building) (Lushoto Municipal Council)*

*GN. No. 251 (contd.)*

ITEM	DESCRIPTION	QTY	UNIT	PLACE OF PURCHASE
<b>A.</b>	<b>SUPERSTRUCTURE</b>			
1	<b>Walls</b>			Local/Imported
	6" Cement & Sand Block	4,932	No	Local/Imported
	DPC (20m long)	15	Roll	Local/Imported
	Sand	24	M <sup>3</sup>	Local/Imported
	Cement-50kgs	128	Bags	Local/Imported
				Local/Imported
2	<b>Columns &amp; Ring beam</b>			
	Sand	19	M <sup>3</sup>	Local/Imported
	Cement-50kgs	167	Bags	Local/Imported
	Aggregates (1/2")	37	M <sup>3</sup>	Local/Imported
	Reinforcement - 16mm diameter high tensile	245	PC'S	Local/Imported
	Reinforcement - 8mm diameter	258	PC'S	Local/Imported
	Binding Wire - 1kg	42	Bundle	Local/Imported
	Timber 1" X 10" to Sides (5.2m long)	35	PC'S	Local/Imported
	Nails-4"	25	Kgs	Local/Imported
	Nails-3"	20	Kgs	Local/Imported
	Supporting props	22	PC'S	Local/Imported
<b>B.</b>	<b>ROOF STRUCTURE &amp; COVERING</b>			
1	<b>Roof Structure - Provisional</b>			Local/Imported
	Timber 2" X 3" purlins	2,586	FT	Local/Imported
	Timber 2" X 4" kingpost, struss & Wall plate	2,670	FT	Local/Imported
	Timber 2" X 6" rafters and tie beam	3,364	FT	Local/Imported
	Fascia board 1" X 10" (5.2m long)	26	PC'S	Local/Imported
	Nails -5"	65	Kgs	Local/Imported
	Nails -4"	70	Kgs	Local/Imported

*Value Added Tax (Exemption) (Proposed Construction of Lushoto District Hospital Building) (Lushoto Municipal Council)*

*GN. No. 251 (contd.)*

ITEM	DESCRIPTION	QTY	UNIT	PLACE OF PURCHASE
	Nails -3"	45	Kgs	Local/Imported
	<b>NOTE:</b> The above soft wood timber structure should be pressure impregnated treated			
2	<b><u>Roof Covering -as per ALAF or other equal approved</u></b>			
	28G IT resin coated sheet	924	M <sup>2</sup>	Local/Imported
	Hips/Ridge - 28 G	42	PC'S	Local/Imported
	valley - 28 G	4	PC'S	Local/Imported
	Roofing Nails	33	Packet	Local/Imported
				Local/Imported
<b>C.</b>	<b>CEILING</b>			
	Gypsum board -12mm thick -Thailand	233	PC'S	Local/Imported
	Plain Cornice (8ft)	238	PC'S	Local/Imported
	Screw 1.25" 500pcs/box	32	Box	Local/Imported
	Gypsum powder	48	Bags	Local/Imported
	Fibre tape	5	Roller	Local/Imported
	Treatedd soft wood timber 2" X 2"	7,698	FT	Local/Imported
	Nails-4"	35	Kgs	Local/Imported
	Nails-3"	20	Kgs	Local/Imported
				Local/Imported
<b>D.</b>	<b>DOOR</b>			
1	<b><u>40mm thick solid core flush door shutter</u></b>			
	1500 x 2100 mm high	2	PC'S	Local/Imported
	2700 x 2100 mm high	1	PC'S	Local/Imported
	1000 x 2100mm high	19	PC'S	Local/Imported
	800 x 2100mm high	11	PC'S	Local/Imported
2	<b><u>Frames (hardwood),Varnish &amp; Glass</u></b>			

*Value Added Tax (Exemption) (Proposed Construction of Lushoto District Hospital Building) (Lushoto Municipal Council)*

*GN. No. 251 (contd.)*

ITEM	DESCRIPTION	QTY	UNIT	PLACE OF PURCHASE
	1500 x 2550 mm high	2	PC'S	Local/Imported
	2700 x 2550mm high	1	PC'S	Local/Imported
	1000 x 2550mm high	19	PC'S	Local/Imported
	800 x 2100mm high	11	PC'S	Local/Imported
	4mm thick clear glass to Vents	12	SQ.M	Local/Imported
	Brush 3"	15	Pcs	Local/Imported
	Sand paper (msasa) No.80	20	LM	Local/Imported
	Clear Varnish - 4Litres	10	TIN	Local/Imported
	TINA for Varnish -4Litres	15	Litres	Local/Imported
3	<b><u>Ironmongeries - Union</u></b>			Local/Imported
	Mortice lock - Three lever	22	No	Local/Imported
	Indicator Mortice lock - Two lever	11	No	Local/Imported
	Brass hinges - 100mm	54.0	Pairs	Local/Imported
	Wood Screw	5	Box	Local/Imported
	Kick- plate; 1500 x 200mm	4	No	Local/Imported
	Kick- plate; 1350 x 200mm	2	No	Local/Imported
	Kick- plate; 1000 x 200mm	38	No	Local/Imported
	Kick- plate; 800 x 200mm	22	No	Local/Imported
				Local/Imported
E.	<b>WINDOWS</b>			
1	<b><u>Aluminium Windows 1.2 mm thick frame with 5mm thick glass, Mosquitoe gauze ironmongeries and all necessary accessories</u></b>			Local/Imported
	1650 X 1800mm high	22	PC'S	Local/Imported
	800 X 3125mm high	1	PC'S	Local/Imported
	1650 X 2750mm high	6	PC'S	Local/Imported
	1650 X 1000mm high	1	PC'S	Local/Imported
	1650 X 2050mm high	1	PC'S	Local/Imported

*Value Added Tax (Exemption) (Proposed Construction of Lushoto District Hospital Building) (Lushoto Municipal Council)*

*GN. No. 251 (contd.)*

ITEM	DESCRIPTION	QTY	UNIT	PLACE OF PURCHASE
	975 X 2000mm high	2	PC'S	Local/Imported
	1650 X 3000mm high	2	PC'S	Local/Imported
	1250 X 2210mm high	1	PC'S	Local/Imported
	1200 X 1250mm high	2	PC'S	Local/Imported
	800 X 800mm high	3	PC'S	Local/Imported
	1650 X 1500mm high	1	PC'S	Local/Imported
				Local/Imported
<b>F.</b>	<b>FINISHING</b>			
<b>1</b>	<b>Floor finishing - (ratio 1:4)</b>			Local/Imported
	Sand	30	M <sup>3</sup>	Local/Imported
	Cement-50kgs	193	Bags	Local/Imported
	600 X 600 X 8mm thick - Non-slippery porcelain floor tiles -(1.44sqm/Box)	466	Box	Local/Imported
	Grout (1kg/packet)	68	Bucket	Local/Imported
	Spacer	35	Packet	Local/Imported
	Skirting (600mm long; 25/Box)	36	Box	Local/Imported
<b>2</b>	<b>Wall Finishing</b>			
	Sand	40	M <sup>3</sup>	Local/Imported
	Cement-50kgs	252	Bags	Local/Imported
	White cement - 50kg	11	Bags	Local/Imported
	Gypsum powder	25	Bags	Local/Imported
	Sand pepar No.120 (msasa)	2	Roll	Local/Imported
	200 X 300 x 9mm thick Wall tiles to toilets full height -0.96 sqm/Box)	206	Box	Local/Imported
	Grout (1kg/packet)	40	Packet	Local/Imported
	Spacer	20	Packet	Local/Imported
<b>G.</b>	<b>PAINTING &amp; DECORATION</b>			

*Value Added Tax (Exemption) (Proposed Construction of Lushoto District Hospital Building) (Lushoto Municipal Council)*

*GN. No. 251 (contd.)*

ITEM	DESCRIPTION	QTY	UNIT	PLACE OF PURCHASE
	Emulsion Paint - 20 LTRS	14	buckets	Local/Imported
	Weather guard Paint - 20 LTRS	6	buckets	Local/Imported
	Washable paint -20 LTRS	8	buckets	Local/Imported
	Primer paint -20 LTRS	6	buckets	Local/Imported
	Solvent - 5LTRS	4	TIN	Local/Imported
	Brush 3"	6	Pcs	Local/Imported
	Roller	7	Pcs	Local/Imported
	Gloss paint-4LTR	3	TIN	Local/Imported
				Local/Imported
	<b>MATERIALS</b>			
1	Stairs for ground and First Floor			Local/Imported
	Sand	3	M3	Local/Imported
	Cement-50kgs	47	Bags	Local/Imported
	Aggregates (1/2")	5	M3	Local/Imported
	Reinforcement - 12mm diameter high tensile	48	PC'S	Local/Imported
	Binding Wire - 1kg	6	Bundle	Local/Imported
	Nails-4"	15	Kgs	Local/Imported
	Nails-3"	10	Kgs	Local/Imported
2	Balusters			
	1.5" Steel pipe handrail	28	M	Local/Imported
	1.5" Steel pipe Intermediate rails	26	M	Local/Imported
	2" x 2" square pipe balusters fixed to concrete with all steel accessories	128	M	Local/Imported
	<b>MATERIALS</b>			Local/Imported
1	Stairs for ground and First Floor			

*Value Added Tax (Exemption) (Proposed Construction of Lushoto District Hospital Building) (Lushoto Municipal Council)*

*GN. No. 251 (contd.)*

<b>ITEM</b>	<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT</b>	<b>PLACE OF PURCHASE</b>
	Sand	12	M3	Local/Imported
	Cement-50kgs	229	Bags	Local/Imported
	Aggregates (1/2")	24	M3	Local/Imported
	Reinforcement - 16mm diameter high tensile	110	PC'S	Local/Imported
	Binding Wire - 1kg	11	Bundle	Local/Imported
	Nails-4"	55	Kgs	Local/Imported
	Nails-3"	35	Kgs	Local/Imported
2	Balusters			Local/Imported
	1.5" Steel pipe handrail	52	M	Local/Imported
	1.5" Steel pipe Intermediate rails and Vertical members fixed to concrete with all necessary accessories	260	M	Local/Imported
				Local/Imported

Dodoma,  
1<sup>st</sup> April, 2020

PHILIP .I. MPANGO,  
*Minister of Finance and Planning*