

*Value Added Tax (Exemption) (Tanzania National Roads Agency (Tanroads)
(Provision of Consultancy Services for Supervision of Construction of
Kigongo/Busisi Bridge (3.2. Km) and Its Approach Roads (1.66 Km) (M/S Yooshin
Engineering Co. Ltd In Joint Venture With M/S Rina Consulting S.P.A, M/S Cheil
Engineering Co.Ltd and M/S Afrisa Consulting)*

GOVERNMENT NOTICE NO.254 Published On 3/4/2020

THE VALUE ADDED TAX ACT,
(CAP. 148)

—
ORDER
—

(Made under section 6 (2))

THE VALUE ADDED TAX (EXEMPTION) (TANZANIA NATIONAL ROADS AGENCY
(TANROADS) (PROVISION OF CONSULTANCY SERVICES FOR SUPERVISION OF
CONSTRUCTION OF KIGONGO/BUSISI BRIDGE (3.2. KM) AND ITS APPROACH ROADS
(1.66 KM) (M/S YOOSHIN ENGINEERING CO. LTD IN JOINT VENTURE WITH M/S RINA
CONSULTING S.P.A, M/S CHEIL ENGINEERING CO.LTD AND M/S AFRISA CONSULTING)
ORDER, 2020

Citation and
commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Tanzania National Roads Agency (TANROADS) (Provision of Consultancy Services for Supervision of Construction of Kigongo/Busisi Bridge (3.2. Km) and its Approach Roads (1.66 Km) (M/S Yooshin Engineering Co. Ltd in Joint Venture with M/S Rina Consulting S.P.A, M/S Cheil Engineering Co. Ltd and M/S Afrisa Consulting) Order, 2020 and shall be deemed to have come into operation on the 27th day of December, 2019.

Exemption

2. 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 (TRA), the whole of the Value Added Tax payable on the provision of services imported or locally purchased by or on behalf of M/S Yooshin Engineering Co. Ltd in joint venture with M/S Rina Consulting S.P.A, M/S Cheil Engineering Co. Ltd and M/S Afrisa Consulting to be used solely in the project of provision of Consultancy Services for supervision of construction of Kigongo/Busisi bridge (3.2.

*Value Added Tax (Exemption) (Tanzania National Roads Agency (Tanroads)
(Provision of Consultancy Services for Supervision of Construction of
Kigongo/Busisi Bridge (3.2. Km) and Its Approach Roads (1.66 Km) (M/S Yooshin
Engineering Co. Ltd In Joint Venture With M/S Rina Consulting S.P.A, M/S Cheil
Engineering Co.Ltd and M/S Afrisa Consulting)*

GN No. 254 (contd.)

km) and its approach roads (1.66 km) is hereby exempted.

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 services are used for other purposes or in any way offered to another person not entitled to enjoy similar privileges as are conferred under this Order.

Expiry

4. This Order shall expire on the 29th day of December, 2026.

Dodoma,
31st March, 2020

PHILIP.I. MPANGO
Minister of Finance and Planning