

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 Roads Agency (Tanroads))

GOVERNMENT NOTICE NO 275 published on 24/4/2020

THE VALUE ADDED TAX ACT,
(CAP. 148)

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ORDER

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(Made under sections 6 (2))
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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 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 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 Roads Agency (TANROADS); and
- (b) the contractor is a 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

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or through a contractor shall remain the property of 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 payable as if this exemption had not been granted where the said goods or services are used for other purposes, sold or disposed of in any way to another person not entitled to enjoy similar privileges 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

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

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32	Paving blocks	Tanzania	Nos.
33	Paving slabs	Tanzania	Nos.
34	Kerb stones	Tanzania	Nos.
35	Spike cut nails(for timber bridges)	Tanzania	Kg
36	Metal sheets	Tanzania	M
37	Steel	Tanzania	Ton

SECOND SCHEDULE

(Made under paragraph 2)

PROJECTS AND CONTRACTORS

IRINGA REGION – 23 PROJECTS	
1	Routine/Recurrent Maintenance Works (76.4Km) on Mafinga – Idofi Paved Section along TANZAM Highway- M/s Sambala Construction Co Ltd,
2	Routine/Recurrent Maintenance Works (55.37km), Periodic Maintenance Works (12.0km) and Spot Improvement Works (0.6km) along Igomaa (Iringa/Mbeya Brd) – Kinyanambo 'A' Regional Road - M/s Gwema General Enterprises Co Ltd
3	Routine/Recurrent Maintenance Works (61.81km), Periodic Maintenance Works (6.0km) and Spot Improvement Works (0.5km) along Nyigo – Mgololo (Spm) Regional Road - M/s Motomoto Contractors Ltd
4	Routine/Recurrent Maintenance Works (58.89km), Spot Improvement Works (1.96km) and Rehabilitation to Gravel Standard (3.0km) on Unpaved Section along Ipegolo – Idete Regional Road - M/s Boimanda Modern contractors Co. Ltd
5	Periodic Maintenance Works (5.5km) on Paved Section along Iringa (Samora Round About) – Msembe Regional Road - M/s NT Business Network (T) Ltd,
6	Routine/Recurrent Maintenance Works (86.81km), Periodic Maintenance Works (30.00km) and Spot Improvement Works (0.65km) on Unpaved Section along Iringa (Mlandege Jct) – Msembe Regional Road - M/s Gwema General Enterprises Co Ltd

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7	Routine/Recurrent Maintenance Works (65.53km), Periodic Maintenance Works (14.00km) & Spot Improvement Works (0.52km) on Unpaved Section along Iringa (Pawaga Jct) – Pawaga Regional Road and Rehabilitation to Gravel Standard along Izazi – Mboliboli – Pawaga – Mlowa Road - M/s Canopies International (T) Ltd
8	Routine/Recurrent Maintenance Works (40.38km), Periodic Maintenance Works (5.00km) and Spot Improvement Works (0.5km) along Nyololo-Mtwango (Kibao) Regional Road - M/s Ghana Building Contractors Co Ltd
9	Bridges Preventive Maintenance Works Along Iringa – Mtera Trunk Road (Iringa/ Dodoma BRD) - M/s Luoga Construction Co Ltd
10	Bridge Major Repair and Bridges Preventive Maintenance Works along Ilula – Kilolo Regional Road - M/s ER building & Civil Contrators Co Ltd
11	Bridge Major Repair and Bridges Preventive Maintenance Works along Iringa (Samora Round About) – Msembe Regional Road - M/s Gengs Enterprises Ltd,
12	Bridge Major Repair and Bridges Preventive Maintenance Works along Iringa (Pawaga Jct) – Pawaga Regional Road - M/s Khebhana Quality Works Limited
13	Bridges Preventive Maintenance Works along Ihemi – Kibaoni, Kinyanambo C – Usokami – Kihansi, Ipogolo – Idete and Nyigo – Mgololo (Spm) Regional Roads - M/s Isale Enterprises
14	Bridge Major Repair and Bridges Preventive Maintenance Works along Mbalamaziwa – Kwatwanga Regional Road - M/s Nensale General Traders
15	Bridge Major Repair and Bridges Preventive Maintenance Works along Igomaa (Iringa/Mbeya Border) – Kinyanambo ‘A’ And Bridges Preventive Maintenance Works Along Ihawaga – Kasanga – Igowole Regional Roads - M/s Basai General Supplies Ltd,
16	Road side maintenance works on paved sections along iringa (mlandege jct) – msembe (12.9km) and iringa (pawaga jct) – pawaga (4.5km) regional roads - M/s Napesha Woman Group
17	Road Side Maintenance Works on Paved Sections along Mafinga – Mgololo Trunk Road (10.9km) and Ipogolo – Idete Regional Road (7.8km) - M/s Irecom Limited

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1 8	Road Side Maintenance Works on Iringa – Ndolela Section (40.00km) Along Iringa – Mtera Trunk Road (Iringa/Dodoma BRD) - M/s Venico Enterprises
1 9	Road Side Maintenance Works on Ndolela – Izazi Section (45.00km) along Iringa – Mtera Trunk Road (Iringa/Dodoma Brd) - M/s Mbogo Investment and General Supply
2 0	Road Side Maintenance Works on Izazi – Mtera Along Iringa – Mtera Trunk Road (Iringa – Dodoma Brd 38km) - M/s Lugombo Labour Based Contractors
2 1	Road Side Maintenance Works on Unpaved Sections (66.1km) along Mafinga – Mgololo (SPM) Trunk Road - M/s Debro Incorporation Ltd,
2 2	Road Safety Interventions and Installation of Disabled Road Signs & Installation and Replacement of Information Sign Boards and Road Signs along Tanzam Highway and Iringa – Mtera (Iringa/Dodoma Brd) - M/s Civotech Limited
2 3	Rehabilitation to Gravel Standard along Nyololo – Igowole – Mtwango (Kibao) (10.0km) Regional Road - M/s Comt Enterprises Co Ltd
COAST REGION – 8 PROJECTS	
1	Periodic Maintenance Works along Kongowe – Kimanzichana Road - M/s Ishinomya Co. Ltd JV Kifuco Furniture & Contractors Ltd
2	Periodic Maintenance Works along Pugu - Maneromango Road Section & Upgrading of Kisarawe – Maneromango Road to Bitumen Standard- M/s Ngenda Construction Co. Ltd
3	Periodic Maintenance along Kibaha-Mlandizi-Chalinze And Rehabilitation Works along Mlandizi - Chalinze - Ngerengere Road (Ubena Zomozi - Ngerengere Section) - M/s Bharya Engineering & Contracting
4	M/s Bharya Engineering & Contracting - M/s Nikara Engineering Co. Ltd
5	Bridge Major Repair Maintenance Lulanzi II Armco Culvert along Kibaha – Mlandizi Road - M/s Miniac Construction Company Ltd
6	Major Repair Works for Construction of Miono Box Culvert along Mandera - Saadani Road - M/s Heriswida Co. Ltd

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7	Major Repair Works For Construction of Chang'ombe II & Pera II Box Culverts along Mbweve - Lukigura Bridge Road - M/s Vedma Investment Co. Ltd & Savant Investment Co. Ltd JV
8	Road Safety Works and Installation for Signs and Facilities for People with Disabilities in Coast Region - M/s Civotech Ltd
LINDI REGION – 4 PROJECTS	
1	Rehabilitation Works along Ngongo – Namichiga & Kiranjeranje – Namichiga Regional Roads - M/s Basic Construction General Supplies
2	Upgrading of Nane Nane roads to bituminous surfacing at Ngongo Village - M/s Wanyumbani Construction Co. Ltd
3	Upgrading of Liwale Township road to Bituminous Surfacing - M/s Makapo Contractors
4	Installation of Road Facilities Along Trunk Road - M/s Civotech Ltd
ARUSHA REGION – 8 PROJECTS	
1	Bridge Major repair works along Longido - Siha road (UP) - M/s Afitrust Group Ltd
2	Periodic maintenance Works on (73+000-82+200) and Routine /Recurrent Works on (0+000-82+200) works along Makao – Kimba Road - M/s Bernard Civil and Building Works
3	Bridge Major repair and Bridge preventive works along Matala - Njiapanda road (UP)- M/s Emirates Construction Co Ltd
4	Periodic Maintenance works along Mto wa mbu -Loliondo road (UP) (81+000-160+000 &206+000 - 217+000) - M/s Linda Technical Services Ltd
5	Routine/ Recurrent Works along KIA Jct. - TCA Jct (P) road (Repair Works to Traffic Signals) along Sakina – Tengeru- M/s Arusha Technical College

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6	Reconstruction of the Platform and Repair Works of the Approach Road at Makuyuni Weighbridge - M/s Ishinomya Company Ltd
7	Urgent works to improve Road condition and riding quality for Mianzini-Makao Mapya-Ngaramtoni Juu & Makao Mapya-Timbolo/Sambasha (18km) Road - M/s Best One Ltd
8	Routine/Recurrent Maintenance Works along Monduli – Engaruka (UP) Road (km 64+000-110+000) - M/s Job Engineering Services Ltd
	MWANZA REGION – 2 PROJECTS
1	Urgent Bridge Preventive works on sukuma Bailey bridge Timber deck (Timber Placement) along Magu – Kabila – Mahaha road - M/s Lugwesa Construction Limited,
2	Installation of Demarcation posts bypasses along Magu – Bukwimba – Ngudu – Hungumalwa road - M/s Alve Construction Limited
	KILIMANJARO REGION – 6 PROJECTS
1	Routine/Recurrent Maintenance Works along Same-Kichwa cha Ng'ombe (Labour Based) - M/s Sembeti General Construction,
2	Periodic and Routine/Recurrent Maintenance Works along Kisangara – Nyumba ya Mungu Road - M/s Ansil (T). Ltd
3	Routine/Recurrent Maintenance along Marangu Mtoni – Mkuu Road [Labour Based] - M/s Mama Deryson Enterprises Ltd
4	Routine/Recurrent Maintenance [Paved] and Bridge Major Repair along Same - Kisiwani - Mkomazi Road - M/s Asjel Enterprises
5	Upgrading and Rehabilitation Works in Kilimanjaro Region - M/s Kifuco Furniture & Contractors Ltd,
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	RUKWA REGION – 1 PROJECT
1	Installation of Road Reserve Marker Post Disabled Sign and Road Sign on Trunk and Regional Road- M/s Janerick Investment Co. Ltd
	MOROGORO REGION – 8 PROJECTS
1	Periodic Maintenance Works (4 km) along TANZAM Highway, T001; Construction of Street Lights including Supply, Installation and Commissioning along TANZAM Highway, Msamvu R/A - Bigwa Jct and Morogoro – Dodoma - M/s The Globalink General Contractors Ltd
2	Periodic (15 km) along Mikumi - Mahenge/ Lupiro - Londo, T016 Ifakara - Mahenge Section; Routine and Recurrent Maintenance Works (Unpaved section) along Mikumi - Mahenge/ Lupiro - Londo, T016 Ifakara - Mahenge Section 49.4 km - M/s Saba Engineers & Contractors Ltd
3	Routine and Recurrent Maintenance Works along Iyogwe - Chakwale - Ngiloli, R677, 41.8 km - M/s Kise Construction Company Ltd
4	Routine and Recurrent Maintenance Works along Mvomero - Kibati – Lusanga, R662 - M/s Tengo Construction Ltd
5	Periodic Maintenance Works (15 Km) along Mvomero - Kibati – Lusanga R662; Routine and Recurrent Maintenance Works along Mvomero - Kibati – Lusanga, R662 - M/s Gwema General Enterprises Co. Ltd
6	Routine and Recurrent Maintenance works on unpaved sections along Bigwa – Kisaki regional road - M/s Superb Business Services Ltd

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7	Periodic Maintenance (6 km) on unpaved sections along Sangasanga - Langali - Kikeo R.666; Routine and Recurrent Maintenance Works on unpaved sections along Sangasanga – Langali - Kikeo, R.666; Routine and Recurrent Maintenance Works on Paved sections along Sangasanga – Langali - Kikeo, R.666 - M/s Ibihi Construction Co. Ltd
8	Routine and Recurrent Maintenance Works (105km) along Ubenazomozi - Mvuha, R.678 - M/s Nabawy Contractors Ltd,

Dodoma,
16th April, 2020

PHILIP .I. MPANGO,
Minister of Finance and Planning