

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 Rural and Urban Roads Agency (TARURA))

GOVERNMENT NOTICE NO. 276 published on 24/4/2020

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 RURAL AND URBAN ROADS AGENCY
(TARURA) 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 Rural and Urban Roads Agency (TARURA) 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 projects 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 Rural and Urban Roads Agency (TARURA); and
- (b) the contractor is a registered for value added tax purposes by the time of signing the contract.

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(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.

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 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

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6	Course Aggregate	Tanzania	m ³
7	Fine Aggregate (River Sand)	Tanzania	m ³
8	Formwork (steel, timber, marine board)	Tanzania	m ²
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

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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.
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

	RUKWA REGION – 2 PROJECTS
1	Upgrading Of Matai Road 1km To Bituminous Standard(Double Surface Dressing) - Mbuya's Contractors Co. Ltd
2	Construction of Stone masonry Open lined Drains (500m), Construction of 5lines of culverts along Matai Urban Roads and Construction of Vented Drift along Kisumba - Mbuluma road - M/S Namramba Block Works Co. Ltd
	LINDI REGION – 4 PROJECTS
1	Periodic Maintenance (Upgrading) Of Gravel Roads To Double Surface Standard Along Reiner Club - Nyanga (0.17km), Murua K/Mandepo (0.38km), Sanabu - Mangota -

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	Mponda (0.30km), Wamo Soko La Zain (0.31km) And Mchanda Guest To Ngosha Butcher Road (0.14km) Roads In Liwale District Council-
2	Upgrading To Double Surface Dressing Radio Station, Kambona 1 And Access Roads (1.12km) In Ruangwa Township - M/S. Wanyumbani Construction Co. Ltd
3	Construction Of Mbwemkuru Bridge (75m Span) Along Ruangwa - Nangurugai Road Phase I Piles 36no., Pile Cap, Abutments, Wing Walls, Piers And Deck Slab - M/S. Wanyumbani Construction Co. Ltd
4	Periodic Maintenance (Upgrading) Of Gravel Roads To Double Surface Standard Along Sanabu - Mangota - Mponda, Murua - K Mandepe, Reiner Club - Nyanga And Construction Of Groutd Stone Pitching Along Air Strip Road In Liwale District - M/S. J. P. Traders Ltd
	TANGA REGION – 2 PROJECTS
1	Emergency Works At Tamota - Kwadundwa - Lulago - Lwande (18.4km) Road - M/S. Hamwa Construction Co. Ltd
2	Emergency Works At Kkkt-Mvungwe Road - M/S. J. P. TRADERS LTD
	RUVUMA REGION – 9 PROJECTS
1	Routine and Periodic Maintenance of Mskitini-zanzibar street,Zimanimoto-sovi,Zimanimoto-mjimwema,Ruhuwiko -Airport,Delux -Mpambalyoto and Old Tanesco-Mpate (Street light) - M/S Kimango Engineering Co.LTD
2	Periodic Maintenance, Spot Improvement and Rotuine Maintenance of Mshangano Chandarua - Mkuzo road 13.39km,Mshangano - Mletele road 8.5km,Ruhuwiko-Mwengemshindo road 10.9km,Ruhuwiko Heroes 2.7km,Tanga -Mlete 9.23km,Tanga-Masigira-Nonganonga 12.53km,Shule ya Tanga-mhombezi-Mpandangindo 4.5km,Kibaoni mariani-Njombe JCT 1.76km,Liwumbu Kanisani -Mjimwema 2.0km,Msamala - Mwengemshindo 6.3km,Njombe JCT-Chandarua 2.93km - M/S Luke Associates LTD
3	Routine and Periodic Maintenance of Namanditi - Mwanamonga - Parangu road 9.0 km,Mwanamonga - Lilambo road 5.0km,Mang'ua - Luwawasi road 3.4km,Sinai - Ngurumo road 0.8km, Mang'ua - Muungano road 2.3km, Londoni - Lupapila road 12.0km, Londoni - Subira - Nangwai road 10.0 .0km,Muungano JCT-Liwena Dispensary,Mbulani PR-Misufin PR 2km,Construction of Bridge along Muungano JCT-Liwena Dispensary - M/S Luke Associates LTD
4	Routine and Periodic Maintenance of Ottawa-Msamala Sec-Mtazamo 2.65km, Moonlight-Tembo1km, MakingindaBombambili-Seedfarm 2.72km,Miembeni-Sokoine Pr 1.67km,

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	Mwalibwa-Mwembechai 1.17km, Mkeso-Mashati Mwalibwa, Zimanimoto-JCT - Mwakinosa 0.65km - M/S Desam Construction CO. LTD
5	Routine Maintenance , Spot Improvement and Periodic Maintenance works along Masangu - chipole, Matomondo - Magagura - Kizuka, Chipole -Lusonga -Lihale, Lipokera - Nakahegwa,Litapwasi - Lyangwene - Mbingamhalule,Manguchiro - Litapwasi, Subira - Mpitimbi "A" and Mpitimbi "A"- Mpitimbi Secondary 64.90km Roads - M/S Jenga Africa LTD
6	Spot Improvement and Periodic Maintenance Works and Construction of Small Span Bridges at Mbinga Town Council Roads - M/S Ng'a Investment Co.,
7	Periodic Maintenance Works and Construction of Small Span Bridges at Mbinga Town Council Roads - M/S Mtumbika General Supplies LTD,
8	Routine Maintenance Along Luhindo - Mpepo - Darpori 10km, Spot Improvement Along Luhindo - Mpepo - Darpori 5km, Mtuha - Liparamba 4km, Ndondo - Jangwani - Lulimbo 4km , Periodic Maintenance Along Luhindo - Mpepo - Darpori 2.8km And Construction Of 2 Concrete Bridges Along Ndondo - Jangwani – Lulimbo - M/S Mkaka Construction (T) Ltd,
9	Spot Improvement Along Lundo - Mapera 7km, Liuli - Nahola - Nkalachi 2km, Tumbi - Mango -Kindili 5km, Mkali B - Ndika 2km, Periodic Maintenance Along Liuli - Nahola - Nkalachi 2km, Ubungo - Lundo Sekondari 3km, Wingira - Kitonga 3.7km - M/S Momu Investment Co. Ltd
	SHINYANGA REGION – 2 PROJECTS
1	Routine Maintenance, Spot Improvement And Periodic Maintenance Works Along Matala- Bomba La Wachina (1km), Nyihogo- Ilindi (91.5km), Mama Farida(0.8km), Muslim School- Lutheran Church(0.8km) Bukoba Road (1.5km) And Clinic Road (0.5km) In Kahama Town Council - M/S MLD INVESTMENT CO. LTD
2	Routine Maintenance, Spot Improvement And Periodic Maintenance Works Along Masai Road (0.45km), Kaudo- Rest House (1km), Police Road (0.9km), Nyakato- Old Trafold (0.8km), Phantom – Katavi (2.4km) And Malunga- Mashineni (0.5km) In Kahama Town Council - M/S TINGWA Company Ltd
	DAR ES SALAAM REGION – 3 PROJECTS
1	Consultancy Services for Carrying Out Detailed Engineering Design and Preparation of Tender Documents for Mongolandege and Nyebulu Bridges and Approach Roads and Conducting Environmental and Social Impact Assessment [ESIA] in Ilala Municipality - M/s Mhandisi Consultancy Ltd,
2	Upgrading of Tungi – Mjimwema Road (0.4KM) and Upendo Vijibweni Centre Road (0.2KM) to Bitumen Standar - M/s Mask and Sons Construction Co. Ltd

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3	Upgrading of Various Roads in Block “9” And “12” Dungu Farm Mwongozo (12Km) Road to Gravel Standard in Kigamboni Municipality - M/s Dove Construction Partners Co. Ltd
	SONGWE REGION – 1 PROJECT
1.	Spot Improvement along Nakaumba-Milunguti 0.78km Road, Old Tanzam- Mamlaka ya Maji 0.613km, Bushbaby-Godown 0.69km, Chapwa P/S- Petroafrica 0.41km, G20 – Chapwa Sec 1.02km, Chapwa-Kesilia 0.65km, Chapwa A-Mpakani 0.25km, Manga-Mpakani 0.25km, Sogea-Kituo cha Afya-Machinjioni 0.352km, Ikulu-Kisimani 1.1km, Migombani-Jakaya Sec 0.5km, Gadafi-Mji Mwema-Relini 0.9km, Kilimanjaro-Tazara 0.75km, Border – Sokoni 0.25km, Ccm – Kituo Cha Afya-Theo 0.208km, Jackson – Border 0.39km, Mponzi-Kayuni 0.242km, Tokyo Street 0.354km, Matenkini – Makambini 0.35km, Uwanjani-Mainroad 0.3km, Jct Mahenge – Uwanjani – Jct Sogea – Transforma 0.272km, Kilimahewa Street 0.261km, Kayombo – Mahenge – Manga 0.15km and G20 – Tunduma TC HQ Roads - M/s Sunga Engineering Co. Ltd
	MBEYA REGION – 5 PROJECTS
1	Bridge Preventive Works For Iyela – Nzovwe Road, Shewa Road Independence Road, Viwandani Road And Tembela – Relini Road And Construction Of Open Trapezodial Drain Using Grouted Stone Masonry Along Isanga – Makunuguru Road Igodima Road – Simike – New Forest Road And Relini Dispensary - M/s OSBORN COMPANY LIMITED
2	Construction Of Relini – Mbiza Bridge And St Joseph Bridge - M/S Lilangela Construction Co. Ltd,
3	Periodic Maintenance Works Along Darajani 6.38km, Relini-Mbiza 1km, Chacha Road 1km, Nanenane Road 2km, And Spot Improvement Works Along Ulambya Road 3km, Stembela 2 Road 1.06km, Uyole Sec. Road 1.84km, And Mwangwina Road 1.07km, Posta – Relini (Makasini Road) 1.71km And Isyesye Sec. Road 0.2km - M/S Mtegha Group Ltd
4	Spot Improvement Of (24.4km) & Periodic Maintenance (4km) Within Mbalizi, Igoma & Utengule Areas, 2 Deck Bridges, 2 Bridges, 1 Box Culvert, 2 Drift And 20 Culvert Lines - M/S Ira General Enterprises Co. Ltd
5	Periodic Maintenance Works Along Isaka-Lupepo-Kibwe (2km) And Spot Improvement Works Along Isaka-Lupepo-Kibwe (7km) Road Sections - M/S Hss Engineering Limited

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	NJOMBE REGION – 1 PROJECT
1	Periodic maintenance, Routine maintenance and Spot Improvement along Kidugala-Mtapa 6.0km, Kidugala-Masage-Masilu Junction 3.5km, Palangawanu-Matowo-Ilembula 7.0km, Ilembula-Wanging'ombe 5.28km, Dulamu-Kanani-Mambegu 6.18km, Mwilongo-Uwanjani 1Line culvert, Palangawanu-Korinto 2.79km, Malangali-Soliwaya 6.0km and Igwachanya-Ilembula 7Nos. street light - M/S Gwema General Enterprises Co.Ltd,
	MTWARA REGION – 1 PROJECT
1	Upgrading of Mtwara Free Port Zone Off and On Site Roads (1.15km) to Asphalt Concrete Standard - M/S Chibeshi Construction Co. Ltd
	KAGERA REGION – 2 PROJECTS
1	Routine Maintanance Along Muhama -Nyantakara, Kasilo -Nyakayenze -Nyabusisi, Nyangaliso -Rukoke, Nyamigere -Rusenga, Ruganzu -Rusenga, Nyakanazi Trm -Zahanati -Kayanza -Lami, Nyakanazi - Sokoni -Shuleni, Sokoni - Msingi Polisi, Nyakanazi -Sokoni Mtundini, Rugese -Mihongora, Nyakahura - Mihongora Roads And Spot Improvement Along Nyamigere - Msekwa, Nyakanazi - Kabale &Msoloti - Kumsali - Mzani Roads - M/s Runazi General Supplies Co Ltd
2	Routine Maintenance ,Spot Improvement And Construction Of Culverts Along Biharamulo – Chankende – Maendeleo, Kabukome – Katoke, Kaisanga – Mzee Abby, Byarugaba – Mwebesa, John Ujenzi – Babtist, Sabato – Umoja Primary School,Tag – Yeyeye, Mdyabuso – 10% - Kagango And Ddh - Kagango,Katera – Karakana, Ogedjo – Kawina,Star Light – Dr Mashamba,Msikitini – Runazi Bucha, Rusabya – Katerera & Spot Improvement Of Mahakama Ya Mwanzo – Kiruruma, Bisibo –Kisuno And Construction Of 3line Culerts Roads - M/s Runazi General Supplies Co Ltd

Dodoma,
16th April, 2020

PHILIP .I. MPANGO,
Minister of Finance and Planning