

Value Added Tax (Exemption) (Building Sustainable Anti- Corruption Action in Tanzania)(Supply of 90 Pieces of Sme- Csp 1000 Real Professional Grade Smartphone for Prevention and Combating of Corruption Bureau) (Prevention and Combating of Corruption Bureau)

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THE VALUE ADDED TAX ACT,
(CAP.148)

ORDER

(Made under section 6 (2))

THE VALUE ADDED TAX (EXEMPTION) (BUILDING SUSTAINABLE ANTI-CORRUPTION ACTION IN TANZANIA)(SUPPLY OF 90 PIECES OF SME- CSP 1000 REAL PROFESSIONAL GRADE SMARTPHONE FOR PREVENTION AND COMBATING OF CORRUPTION BUREAU) (PREVENTION AND COMBATING OF CORRUPTION BUREAU) ORDER, 2020

Citation and
Commencement

1. This Order may be cited as The Value Added Tax (Exemption) (Building Sustainable Anti-Corruption Action in Tanzania) (Supply of 90 Pieces of SME-CSP 1000 Real Professional Grade Smartphone for Prevention and Combating of Corruption Bureau) (Prevention and Combating of Corruption Bureau) Order, 2020 and shall be deemed to have come into operation on the 3rd day of January, 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, the whole of the Value Added Tax payable on the supply of 90 Pieces of SME- CSP 1000 Real Professional Grade Smartphone imported prior to clearance through customs by or on behalf of Saul Miner off Electronic Inc. for the Prevention and Combating of Corruption Bureau to be used solely by the Prevention and Combating of Corruption Bureau is hereby exempted.

(2) For avoidance of doubt, the said 90 Pieces of SME- CSP 1000 Real Professional Grade Smartphone 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 SME- CSP 1000 Real Professional Grade Smartphone are used for other purposes, sold or disposed of

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in any way to another person not entitled to enjoy similar privileges conferred under this Order.

Expiry 4. This Order shall expire on the 2nd day of July, 2020.

Dodoma,
16th April 2020

PHILIP .I. MPANGO,
Minister of Finance and Planning