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SUBSIDIARY LEGISLATION

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THE VALUE ADDED TAX ACT,
(CAP.148)

ORDER

(Made under section 6(2))

THE VALUE ADDED TAX (EXEMPTION) (SERVICES FOR ESTABLISHMENT OF CCBRT MATERNITY AND NEWBORN HOSPITAL UNDER THE MANAGEMENT OF THE SUPER SPECIALIST FOR THE EASTERN ZONE OF TANZANIA) (FINAL CONSTRUCTION PHASE AND NEWBORN HOSPITAL (MH) DAR ES SALAAM) (CCBRT) ORDER, 2020

Citation and commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Services for Establishment of CCBRT Maternity and Newborn Hospital under the Management of the Super Specialist for the Eastern Zone of Tanzania) (Final Construction Phase and Newborn Hospital (MH) Dar Es Salaam) (CCBRT) Order, 2020 and shall be deemed to have come into operation on the 20th day of March, 2020.

Exemption

2. 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 services offered in the project for Establishment of CCBRT Maternity and Newborn Hospital under the Management of the Super Specialist for the Eastern Zone of Tanzania - Final Construction Phase and Newborn Hospital (MH) Dar Es Salaam 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

Value Added Tax (Exemption) (Services for Establishment of Ccbt Maternity and Newborn Hospital under the Management of the Super Specialist for the Eastern Zone of Tanzania) (Final Construction Phase and Newborn Hospital (Mh) Dar Es Salaam) (Ccbt)

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be payable as if this exemption had not been made if the said services are 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 19th day of August, 2020.

Dodoma,
16th April, 2020

PHILIP I. MPANGO,
Minister of Finance and Planning