

GOVERNMENT NOTICE NO. 290 published on 1/5 /2020

THE VALUE ADDED TAX ACT,
(CAP.148)

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ORDER
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(Made under section 6(2))

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THE VALUE ADDED TAX (EXEMPTION) (SUPPLY OF TWO CONTAINERS)
(NATIONAL AIDS CONTROL PROGRAM (NACP)) (M/S TOWERCRANE
CONSTRUCTION LIMITED) ORDER, 2020

Citation and
commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Supply of Two Containers) (National AIDS Control Program (NACP)) (M/S Towercrane Construction Limited) Order, 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 goods set out in the Schedule to this Order locally purchased by or on behalf of National AIDS Control Program (NACP) to be used solely in the project for Supply of Two Containers is hereby exempted.

(2) For avoidance of doubt, the goods 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 be payable as if this exemption had not been made if the said goods or services are used for other purposes or sold or disposed of in any way to another person not entitled to enjoy similar privileges as are conferred under this Order.

Expiry

4. This Order shall expire seven days after this Order comes into operation.

*Value Added Tax (Exemption) (Supply of Two Containers) (National Aids Control Program
(Nacp)) (M/S Towercrane Construction Limited)*

GN. No. 290 (contd.)

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SCHEDULE
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(Made under paragraph 2)

GOODS

S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
1	Containers	2	EA	Local

Dodoma,
16th April, 2020

PHILIP I. MPANGO,
Minister of Finance and Planning