

GOVERNMENT NOTICE No. 13 published on. 10/1/2020

THE VALUE ADDED TAX ACT,  
(CAP. 148)

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**ORDER**

(Made under section 6(2))  
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THE VALUE ADDED TAX (EXEMPTION) (SUPPLY OF POINT OF SALE) (PUBLIC FINANCIAL MANAGEMENT REFORM PROGRAM PHASE V-PFMRP) (M/S MOBIWIRE SAS) ORDER, 2020

Citation and commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Supply of Point of Sale) (Public Financial Management Reform Program Phase V-PFMRP) (M/S Mobiwire SAS) Order, 2020 and shall be deemed to have come into operation on 12<sup>th</sup> December, 2019.

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 goods or services specified in the Schedule to this Order imported or purchased prior to clearance through customs or locally purchased by or on behalf of M/S Mobiwire SAS to be used solely in the project for Supply of Point of Sale 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 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

*Value Added Tax (Exemption) (Supply of Point of Sale) (Public Financial  
Management Reform Program Phase V-Pfmrp) (M/S Mobiwire Sas)*

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*GN. No. 13 (Contd.)*

another person not entitled to enjoy similar privileges as  
are conferred under this Order.

Expiry

4. This Order shall expire on 11<sup>th</sup> January, 2020.

*Value Added Tax (Exemption) (Supply of Point of Sale) (Public Financial  
Management Reform Program Phase V-Pfmrp) (M/S Mobewire Sas)*

*GN. No. 13 (Contd.)*

SCHEDULE

*(Made under paragraph 2)*

S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
1	Point of Sale Machine	7,227	PCS	Imported

Dodoma,  
27<sup>th</sup> December, 2019

PHILIP I. MPANGO  
*Minister for Finance and Planning*