

*Value Added Tax (Exemption) (Support Sustainable Improvement in Tanzania Health Care Systems) (Supply of Motor Vehicle) (Ministry of Health, Community Development, Gender, Elderly and Children) (M/S Toyota Tanzania Ltd)*

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THE VALUE ADDED TAX ACT,  
(CAP. 148)

**ORDER**

*(Made under section 6(2))*

THE VALUE ADDED TAX (EXEMPTION) (SUPPORT SUSTAINABLE IMPROVEMENT IN TANZANIA HEALTH CARE SYSTEMS) (SUPPLY OF MOTOR VEHICLE) (MINISTRY OF HEALTH, COMMUNITY DEVELOPMENT, GENDER, ELDERLY AND CHILDREN) (M/S TOYOTA TANZANIA LTD) ORDER, 2020

Citation and commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Support Sustainable Improvement in Tanzania Health Care Systems)(Supply of Motor Vehicle) (Ministry of Health, Community Development, Gender, Elderly and Children) (M/S Toyota Tanzania Ltd) Order, 2020 and shall be deemed to have come into operation on 1<sup>st</sup> March, 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 Ministry of Health, Community Development, Gender, Elderly and Children to be used solely in the project for Support Sustainable Improvement in Tanzania Health Care Systems is hereby exempted.

Conditions

3. The exemption granted under this Order shall cease to have effect and the Value Added Tax shall

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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 on 20<sup>th</sup> February, 2020.

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*GN. No. 21 (Contd.)*

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SCHEDULE  
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*(Made under paragraph 2)*

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S/N	Brief Description	Quantity	Place of Purchase
1.	Toyota Land Cruiser Prado Vx Automatic Model KDJ150R-GKFEY Chasis No. JTEBH3FJ70-K210694 Engine No. 1KD-28415B1 Colour: Avante	1	Imported

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

PHILIP I. MPANGO  
*Minister for Finance and Planning*