

GOVERNMENT NOTICE NO. 40 published on 24/1/2020

THE VALUE ADDED TAX ACT,
(CAP. 148)

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ORDER

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(Made under section 6)
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THE VALUE ADDED TAX (EXEMPTION) (RESILIENT AND SUSTAINABLE SYSTEMS FOR HEALTH PROGRAM) (MINISTRY OF HEALTH, COMMUNITY DEVELOPMENT, GENDER, ELDERLY AND CHILDREN) (M/S LIFE LAND TRADERS) ORDER, 2020

Citation and commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Resilient and Sustainable Systems for Health Program) (Ministry of Health, Community Development, Gender, Elderly and Children) (M/s Life Land Traders) Order, 2020 and shall be deemed to have come into operation on the 18th November, 2019.

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 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 Life Land Traders to be used solely in the project Resilient and Sustainable Systems for Health Program is hereby exempted.

(2) For the avoidance of doubt, the goods imported or purchased locally, whether directly by the Government entity or through a contractor shall remain the property of the Government of the United Republic.

Value Added Tax (Exemption) (Resilient and Sustainable Systems for Health Program) (Ministry of Health, Community Development, Gender, Elderly and Children) (M/S Life Land Traders)

GN. No. 40 (Contd.)

Conditions

3. The exemption granted under this Order shall cease to have effect and the Value Added Tax shall be due and payable as if this exemption had not been granted where the said goods are used for other purposes or sold or disposed of in any way to another person not entitled to enjoy similar privileges conferred under this Order.

Expiry

4. This Order shall expire on 17th March, 2020.

Value Added Tax (Exemption) (Resilient and Sustainable Systems for Health Program) (Ministry of Health, Community Development, Gender, Elderly and Children) (M/S Life Land Traders)

GN. No. 40 (Contd.)

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SCHEDULE
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(Made under paragraph 2)

GOODS

S/N	ITEM DISCRPTION	QUANTITY	UNIT OF MEASURE	PLACE OF PURCHASE
1.	Supply and Fitting of Tyres for Land Cruiser Prado TXL for RSSH Unit	5	Tyres	Local
2	Wheel balance	5	Tyres	Local
3	Wheel alignment	1	Per Vehicle	Local

Dodoma,
8th Jnuary, 2020

PHILIP I. MPANGO
Minister for Finance and Planning