

GOVERNMENT NOTICE NO. 42 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) (CONSTRUCTION OF MBUYE SPECIAL PRIMARY SCHOOLS) (M/S NATIONAL HOUSING CORPORATION) ORDER, 2020

Citation and commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Construction of Mbuye Special Primary Schools) (M/s National Housing Corporation) Order, 2020 and shall be deemed to have come into operation on the 2nd August, 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 National Housing Corporation to be used solely in the project Construction of Mbuye Special Primary Schools 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.

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

*Value Added Tax (Exemption) (Construction of Mbuye Special Primary
Schools) (M/S National Housing Corporation)*

GN. No. 42 (Contd.)

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

Expiry

4. This Order shall expire on 8th August, 2020.

Value Added Tax (Exemption) (Construction of Mbuye Special Primary Schools) (M/S National Housing Corporation)

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SCHEDULE

(Made under paragraph 2)

GOODS

S/N	DESCRIPTION	QUANTITY	UNIT OF MEASURE	PLACE OF PURCHASE
1	CEMENT	11,131	Bags	Local
2	BRC Mesh size 15000mm long × 2400mm wide	180	Rolls	Local
3	Damp Proof Membrane size 50000mm long × 1000mm wide	108	Rolls	Local
4	Damp Proof course (DPC) size 20000mm long × 1000mm wide	33	Rolls	Local
5	Marine board size 2400mm long × 1200mm wide × 12mm thick	700	Pieces	Local
6	Solid concrete blocks size 450 × 230 × 150mm	103,674	Pieces	Local
7	50 × 50mm untreated timber softwood	3,391	Pieces	Local
8	6000mm long Timber props	961	Pieces	Local
Roofing				
9	50 × 50mm treated timber softwood	16,772	M	Local
10	50 × 150mm treated timber softwood	18,770	M	Local
11	IT5 Gauge 28 sheet size 1220mm wide × 6000mm long	1,759	Pieces	Local
12	Ridge caps size 3000mm long	710	Pieces	Local
13	Wire nails (assorted)	700	Kg	Local
14	Roof Nails	150	Pct	Local
15	Tape Measure 7.50Metres Long	20	Pieces	Local
16	Binding wire	15	Rolls	Local
Reinforcement bars				
17	8mm diameter	8	Tonne	Local

Value Added Tax (Exemption) (Construction of Mbuye Special Primary Schools) (M/S National Housing Corporation)

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18	12mm diameter	24	Tonne	Local
19	16mm diameter	3	Tonne	Local
Hoarding (583Metre long)				
20	50 × 100mm untreated softwood	500	Pieces	Local
21	32 Gauge Corrugated Iron sheet size 3000mm long × 900mm wide	400	Pieces	Local
22	6000mm long Timber props	130	Pieces	Local
Waste water system				
23	UPVC Elbow 1½"	397	Pieces	Local
24	UPVC Tees 1½"	240	Pieces	Local
25	UPVC 45° Bend 1½"	70	Pieces	Local
26	UPVC Plug 1½"	109	Pieces	Local
27	UPVC Pipes 1½"	96	Pieces	Local
28	UPVC Elbow 4"	6	Pieces	Local
29	UPVC Tees 4"	2	Pieces	Local
30	UPVC 45° Bend 4"	2	Pieces	Local
31	UPVC Pipe 4"	10	Pieces	Local
32	P trap 4"	49	Pieces	Local
33	PVC Tanguit	10	Pieces	Local
TILES				
Ex-China non slippery porcelain				
34	500 × 500mm thick	3,820	Sqm	Local
	White glazed ceramic tiles-India			Local
35	400 × 250 × 6mm thick	850	Sqm	Local

Dodoma,
8th January, 2020

PHILIP I. MPANGO
Minister for Finance and Planning