

Value Added Tax (Exemption) (Consultancy Service for Design and Supervision of Construction of Storage Facilities) (Tanzania Initiative for Preventing Aflatoxin Contamination (Tanipac)) (Ministry of Agriculture)

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THE VALUE ADDED TAX ACT,
(CAP.148)

ORDER

(Made under section 6(2))

THE VALUE ADDED TAX (EXEMPTION) (CONSULTANCY SERVICE FOR DESIGN AND SUPERVISION OF CONSTRUCTION OF STORAGE FACILITIES) (TANZANIA INITIATIVE FOR PREVENTING AFLATOXIN CONTAMINATION (TANIPAC)) (MINISTRY OF AGRICULTURE) ORDER, 2020

Citation and commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Consultancy Service for Design and Supervision of Construction of Storage Facilities) (Tanzania Initiative for Preventing Aflatoxin Contamination (TANIPAC)) (Ministry of Agriculture) Order, 2020 and shall be deemed to have come into operation on the 20th day of March, 2020.

Exemption

2. Subject to the conditions specified in paragraph 3 of this Order and any other conditions as may be specified by the Commissioner General of Tanzania Revenue Authority, the whole of the Value Added Tax payable on amount to be paid by Ministry of Agriculture to M/S A.V. Consult Ltd for consultancy service for design and supervision of construction of storage facilities 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 services are in any way offered to another person not entitled to enjoy similar privileges as are conferred under this Order.

Expiry

4. This Order shall expire on the 19th day of February, 2021.

Dodoma,
14th April, 2020

PHILIP I. MPANGO,
Minister of Finance and Planning