

Value Added Tax (Exemption) (Upgrading of Musoma- Makojo- Busekela Road (92 Km) to Bitumen Standard Lot 2: Kusenyi (Ch.39+000) - Suguti (Ch.44+000) Road Section (5km) (Tanzania National Roads Agency (Tanroads))

GOVERNMENT NOTICE NO. 355 published on 15/5/2020

THE VALUE ADDED TAX ACT,
(Cap. 148)

ORDER

(Made under section 6 (2))

THE VALUE ADDED TAX (EXEMPTION) (UPGRADING OF MUSOMA- MAKOJO- BUSEKELA ROAD (92 KM) TO BITUMEN STANDARD LOT 2: KUSENYI (CH.39+000) - SUGUTI (CH.44+000) ROAD SECTION (5KM) (TANZANIA NATIONAL ROADS AGENCY (TANROADS)) ORDER, 2020

Citation and
Commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Upgrading of Musoma-Makojo-Busekela Road (92 Km) to Bitumen Standard Lot 2: Kusenyi (Ch.39+000) - Suguti (Ch.44+000) Road Section (5km) (Tanzania National Roads Agency (TANROADS)) Order, 2020 and shall be deemed to have come in to operation on the 25th day of June, 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 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 Tanzania National Roads Agency (TANROADS)) to be used solely by M/S Gemen Engineering Company Limited in the Upgrading of Musoma- Makojo- Busekela Road (92 Km) to Bitumen Standard Lot 2: Kusenyi (Ch.39+000) - Suguti (Ch.44+000) Road Section (5km) is hereby exempted.

(2) For avoidance of doubt, the goods imported or locally purchased, whether directly by the

Value Added Tax (Exemption) (Upgrading of Musoma- Makojo- Busekela Road (92 Km) to Bitumen Standard Lot 2: Kusenyi (Ch.39+000) - Suguti (Ch.44+000) Road Section (5km) (Tanzania National Roads Agency (Tanroads))

GN. NO. 355 (Contd.)

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 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 25th day of June, 2020.

SCHEDULE
GOODS AND SERVICES

S/N	ITEM DESCRIPTION	QUANTITY	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEM LOCAL OR IMPORTED
1	Four wheel Drive Double Cabin Pick up minimum 2400 cc	1	no.	Local
2	Motorcycle (125) cc	1	no.	Local

Dodoma,
....., 2020

PHILIP .I. MPANGO
Minister of Finance and Planning