
THE UNITED REPUBLIC OF TANZANIA
SUPPLEMENT NO. 22 *29th May, 2020*

SUBSIDIARY REGISLATION

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THE VALUE ADDED TAX ACT,
(CAP. 148)

ORDER

(Made under section 6)

THE VALUE ADDED TAX (EXEMPTION) (CONSTRUCTION OF RUSHUNGI DISPENSARY)
(KILWA DISTRICT COUNCIL) ORDER, 2020

Citation and
commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Construction of Rushungi Dispensary) (Kilwa District Council) Order, 2020 and shall be deemed to have come into operation on the 6th day of March, 2020.

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 and services specified in the Schedule to this Order locally purchased by or on behalf of Kilwa District Council to be used solely in the Construction of Rushungi Dispensary Project is hereby exempted.

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

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

Expiry 4. This Order shall expire on 31st day of October, 2020.

SCHEDULE

Made under paragraph 2)

GOODS AND SERVICES

MATERIALS FOR OUT PATIENT DEPARTMENT AT RUSHUNGI DISPENSARY

S/N	ITEM DESCRIPTION OF	QUANTITY	UNIT MEASURE	PLACE OF PURCHASE LOACL/IMPORTED
A	SUBSTRUCTURE - PROVISIONAL			
	Strip Foundation - Grade 15 Plain			
1	Cement-50kgs	81	Bag	Local
	Foundation Walls			Local
2	Cement -50kgs	31	Bag	Local
	Moram, Hardcore & Site sterilization			Local
3	Aldrin solution or equal and approved	40	Litre	Local
	Oversite Concrete (100mm thick - 15 grade) &			Local
	Ground Beam - 20 grade			Local
	DPM	170	M2	Local
6	Cement -50kgs	148	Bag	Local
7	Reinforcement - 12mm diameter high tensile	41	PC	Local
8	Reinforcement - 8mm diameter	50	PC	Local
9	Nails-4"	20	Kg	Local
10	Nails-3"	15	Kg	Local
11	Supporting props	30	PC	Local
B	SUPER STRUCTURE			Local

Value Added Tax (Exemption) (Construction of Rushungi Dispensary) (Kilwa District Council)

GN NO. 399 (Contd)

	Walls & Ring beam			Local
1	DPC (20m long)	8	Roll	Local
2	Cement-50kgs	137	Bag	Local
3	Reinforcement - 12mm diameter high tensile	44	PC	Local
4	Reinforcement - 8mm diameter	53	PC'S	Local
5	Binding Wire - 1kg	15	Bundle	Local
6	Supporting Props	55	PC	Local
	Roof Structure - Provisional			Local
1	Fascia board 1" X 10" (5.2m long)	16	PC	Local
2	Nails -5"	35	Kg	Local
3	Nails -4"	20	Kg	Local
4	Nails -3"	13	Kg	Local
C	Roof Covering			Local
8	28G IT resincoated sheet (313 FT)	152	PC	Local
9	Hips/ridge - 28 G	21	PC	Local
10	Roofing Nails	20	Box	Local
11	Gutter's (provisional)			Local
12	Upvc 125mm half round (6m long)-5"	12	PC	Local
13	Upvc 100mm diametre down pipe; Class B	5	PC	Local
14	PVC outlet	5	PC	Local
15	PVC bend 90'	5	PC	Local
16	PVC bend 45'	5	PC	Local
17	Gutter support bracket	15	PC	Local
18	Gutter Clamp 3"	60	PC	Local
19	Connector/reducer	15	PC	Local
20	90' PVC internal corner (hips)	7	PC	Local
21	90' PVC internal corner (valley)	3	PC	Local
D	CEILING			Local
1	Gypsum board -12mm thick	56	PC	Local
2	Plain Cornice	83	PC	Local
3	Gypsum Screw 1" 800pcs/box	6	Box	Local
4	Screw 1.25" 800pcs/box	3	Box	Local
5	Gypsum powder	11	Bag	Local
6	Fibre tape	5	PC	Local
7	Treated softwood Timber 2" X 2" (2,124FT)	177	PC	Local
8	Nails 4"	25	Kg	Local
9	Nails 3"	15	Kg	Local
10	PVC ceiling with its fittings -	70	PC	Local
E	DOOR			
	45mm thick Pannelled door shutter			Local
1	1400 x 2100mm high	2	PC	Local
2	900 x 2100mm high	14	PC	Local
3	800 x 2100mm high	1	PC	Local
	Frames (hardwood),Varnish, Glass & Burglar bar			

Value Added Tax (Exemption) (Construction of Rushungi Dispensary) (Kilwa District Council)
GN NO. 399 (Contd)

4	1400 x 2100mm high	2	PC	Local
5	900 x 2500mm high	14	PC	Local
6	800 x 2100mm high	1	PC	Local
7	4mm thick clear glass to Vents	7	M2	Local
8	16 mm burglar bars	2	PC	Local
9	Brush 3"	4	PC	Local
10	Sand paper (msasa) No.80	15	LM	Local
11	Clear Varnish - 4Litres	2	TIN	Local
12	Thinner for Varnish -4Litres	2	Litre	Local
	Iron Mongeries			
13	Mortice lock Three lever - ref: union	17	No	Local
14	Brass hinges - 100mm	28.5	Pair	Local
15	Barrel bolt - 150mm	2	No	Local
F	WINDOWS			Local
	Supply and fix Aluminium Windows 2mm thick frames with fibre glass, Mosquitor gauze and its Iron mongeries			Local
1	1200 X 1500mm high	17	PC	Local
2	900 X 600mm high	5	PC	Local
3	700 X 600mm high	5	PC	Local
4	700 X 1500mm high	2	PC	Local
	Supply and fix 4mm thick flat bar grill painted red- Oxide			Local
5	1200 X 1500mm high	17	PC	Local
6	900 X 600mm high	5	PC	Local
7	700 X 600mm high	5	PC	Local
8	700 X 1500mm high	2	PC	Local

Value Added Tax (Exemption) (Construction of Rushungi Dispensary) (Kilwa District Council)
GN NO. 399 (Contd)

G.	FINISHING			
1	Floor finishing			Local
2	Cement-50kgs	47	Bag	Local
3	600 x 600Non slippery Porcelain floor tiles (1.46 SqM/Box)	111	Box	Local
4	Skirting (600 mm long; 25 No/Box)	12	Box	Local
5	Grout	5	Packet	Local
6	Spacer	6	Packet	Local
	Wall Finishing			
8	Cement-50kgs	101	Bag	Local
9	White cement - 50kg	7	Bag	Local
10	Gypsum powder	10	Bag	Local
11	Sand paper (msasa) No.120	1	Roll	Local
H.	PAINTING & DECORATION			Local
1	Emulsion Paint - 20 LTRS	10	bucket	Local
2	Weather guard Paint - 20 LTRS	5	bucket	Local
3	Washable paint -20 LTRS	4	bucket	Local
4	Primer paint -20 LTRS	3	bucket	Local
5	Solvent - 5LTRS	2	TIN	Local
6	Brush 3"	4	Pc	Local
7	Roller	3	Pc	Local
8	Gloss paint-4LTR	2	TIN	Local
9	Bitumen paint - 4Litres	2	TIN	Local
I.	ELECTRICAL INSTALLATION			

Value Added Tax (Exemption) (Construction of Rushungi Dispensary) (Kilwa District Council)
GN NO. 399 (Contd)

1	Single fluorescent fitting, approved philips or equal	36	No	Local
2	Double switch socket	14	No	Local
3	Main switch 12way, 3PH with intergral RCD as MEM or equal	1	No	Local
4	Single core wire 1.5sqmm -Red	5	Roller	Local
5	Single core wire 1.5sqmm - Black	5	Roller	Local
6	Single core wire 1.5sqmm - green	3	Roller	Local
7	Single core wire 2.5sqmm -Red	3	Roller	Local
8	Single core wire 2.5sqmm - Black	3	Roller	Local
9	Single core wire 2.5sqmm Green	3	Roller	Local
10	Ceilling fan, approved National or equal	12	PC	Local
11	16mmsq 4 core cable	20	M	Local
12	1gang one way switch	2	No	Local
13	2gang two way switch	16	No	Local
14	Cooker control unit -45A	0	No	Local
15	TV socket	1	No	Local
16	Gypsum light complete with energy saver 18w	1	No	Local
17	Earth rod approved copper not less than 1200mm	1	No	Local
18	Earth wire 4sqmm	20	M	Local
19	Plastic clips	3	BOX	Local
20	Conduit pipe	180	PC	Local
21	Metal box double	14	PC	Local
22	Metal box single	18	PC	Local
23	Round cover	40	PC	Local

Value Added Tax (Exemption) (Construction of Rushungi Dispensary) (Kilwa District Council)
GN NO. 399 (Contd)

24	Round box	15	PC	Local
25	Junction box	40	PC	Local
26	Elbow	30	PC	Local
27	Conduit coupling	40	PC	Local
28	Fine screw	5	Packets	Local
J.	PLUMBING & SANITARY INSTALLATION PROVISIONAL			
1	PVC pipe 1 1/4 "	6	M	Local
2	PVC pipe 1 1/2 "	6	M	Local
3	Polypipe 3/4"	15	M	Local
4	Polypipe 1"	35	M	Local
5	Tee compling 1"	1	pc	Local
6	Tee connector 1"	4	pc	Local
7	Tee connector 3/4"	2	pc	Local
8	IPS pipe 3/4"	6	M	Local
9	IPS pipe 1/2"	6	M	Local
10	IPS Elbow 1/2"	10	PC	Local
11	IPS Elbow 3/4"	5	PC	Local
12	IPS tee 1/2"	4	PC	Local
13	IPS nipple 1/2"	10	PC	Local
14	IPS nipple 3/4"	6	PC	Local
15	IPS plug 3/4"	1	PC	Local
16	IPS socket 1/2"	10	PC	Local
17	IPS socket 3/4"	1	PC	Local

Value Added Tax (Exemption) (Construction of Rushungi Dispensary) (Kilwa District Council)
GN NO. 399 (Contd)

18	IPS union 3/4"	6	PC	Local
19	IPS reducing bush 3/4" - 1/2"	4	PC'	Local
20	Reducing socket 3/4"-1/2"	6	PC	Local
21	Flexible pipe;	4	PC	Local
22	Bib tap pex 1/2"	5	PC	Local
23	Angle valve	4	PC	Local
24	PVC tee 1 1/2"	7	PC	Local
25	PVC tee 1 1/4"	3	PC	Local
26	PVC bend 1 1/4"	3	PC	Local
27	PVC bend 1 1/2"	3	PC	Local
28	PVC plug 1 1/4"	3	PC	Local
29	PVC plug 1 1/2"	5	PC	Local
30	PVC socket 1 1/4"	4	PC	Local
31	PVC socket 1 1/2"	5	PC	Local
32	Tangit	1	TIN	Local
33	Thread seal tap	20	PC	Local
34	Kitchen sink single ball complete with all necessary fittings and accessories	5	PC	Local
35	Hands wash basin complete with 6" Levers operating for elbow control and its accessories	4	PC	Local
36	Mirror	4	PC	Local

MATERIALS FOR SEPTIC TANK AND SOAKAWAY PIT (30-90 USERS)

S/N	ITEM DESCRIPTION OF	QUANTITY	UNIT MEASURE	PLACE OF PURCHASE LOCAL/
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Value Added Tax (Exemption) (Construction of Rushungi Dispensary) (Kilwa District Council)
GN NO. 399 (Contd)

				IMPORTED
A	SEPTIC TANK - PROVISIONAL			
1	Cement-50kgs	35	Bag	Local
2	Reinforcement - 12mm diameter high tensile	6	PC	Local
3	Reinforcement - 8mm diameter	5	PC	Local
4	Binding Wire - 1kg	3	Bundle	Local
5	Supporting Props	8	PC	Local
6	450 X450mm Fiber cover	4	PC	Local
7	100mm diameter PVC vent pipe 3000mm high complete -CLASS B"	1	PC	Local
B	SOAK AWAY PIT - PROVISIONAL			
8	Cement-50kgs	65	Bag	Local
9	Reinforcement - 12mm diameter high tensile	5	PC	Local
10	Reinforcement - 8mm diameter	4	PC	Local
11	Binding Wire - 1kg	2	Bundle	Local
12	Supporting Props	10	PC	Local
13	450 X450mm Fiber cover	1	PC	Local

MATERNITY SCHEDULE OF MATERIAL AT RUSHUNGI DISPENSARY

Value Added Tax (Exemption) (Construction of Rushungi Dispensary) (Kilwa District Council)
GN NO. 399 (Contd)

S/N	ITEM DESCRIPTION OF	QUANTITY	UNIT MEASURE	PLACE OF PURCHASE LOACL/IMPORTE D
A	SUBSTRUCTURE - PROVISIONAL			
	<u>Strip Foundation - Grade 15 Plain</u>			
1	Cement-50kgs	36	Bag	Local
	<u>Foundation Walls</u>			Local
2	Cement -50kgs	14	Bag	Local
	<u>Moram, Hardcore & Site sterilization</u>			Local
3	Moram-(4.5m ³ lorry) -(5 TRIPS)	23	M3	Local
4	Aldrin solution or equal and approved	489	Litre	Local
	<u>Oversite Concrete (100mm thick - 15 grade) &Ground Beam - 20 grade</u>			
5	DPM	71	M2	Local
6	Cement -50kgs	68	Bag	Local
7	Reinforcement - 12mm diameter high tensile	17	PC	Local
8	Reinforcement - 8mm diameter	21	PC	Local
9	Nails-4"	10	Kg	Local
10	Nails-3"	7	Kg	Local
11	Supporting props	12	PC	Local

Value Added Tax (Exemption) (Construction of Rushungi Dispensary) (Kilwa District Council)
GN NO. 399 (Contd)

B.	<u>Walls & Ring beam</u>			Local
1	DPC (20m long)	3	Roll	Local
2	Cement-50kgs	59	Bag	Local
3	Reinforcement - 12mm diameter high tensile	17	PC	Local
4	Reinforcement - 8mm diameter	21	PC	Local
5	Binding Wire - 1kg	4	Bundle	Local
6	Supporting Props	35	PC	Local
C.				
	<u>Roof Structure - Provisional</u>			Local
1	Fascia board 1" X 10" (5.2m long)	10	PC	Local
2	Nails -5"	20	Kg	Local
3	Nails -4"	10	Kg	Local
4	Nails -3"	8	Kg	Local
	NOTE:The above softwood timber structure should be pressure impregnated treated			
	<u>Roof Covering</u>			Local
5	28G IT resincoated sheet	54	M2	Local
6	Hips/Ridge - 28 G	7	PC	Local
7	Roofing Nails	8	Box	Local
	<u>Gutter's -Provisional</u>			
8	Upvc 125mm half round (6m long)-5"	3	PC	Local
9	Upvc 100mm diametre down pipe; Class B	2	PC	Local
10	PVC outlet	2	PC	Local
11	PVC bend 90'	2	PC	Local

Value Added Tax (Exemption) (Construction of Rushungi Dispensary) (Kilwa District Council)
GN NO. 399 (Contd)

12	PVC bend 45'	4	PC	Local
13	Gutter support	13	PC	Local
14	Gutter Clamp 3"	6	PC	Local
15	Connector/reducer	2	PC	Local
16	End cap 5"	2	PC	Local
E.	<u>CEILING</u>			
1	Gypsum board -12mm thick	22	PC	Local
2	Plain Cornice	34	PC	Local
3	Gypsum Screw 1" 800pcs/box	3	Box	Local
4	Screw 1.25" 800pcs/box	1	Box	Local
5	Gypsum powder	5	Bags	Local
6	Fibre tape	2	Pc	Local
7	Nails 4"	11	Kg	Local
8	Nails 3"	13	Kg	Local
9	PVC ceiling with its fittings -	36	Pc	Local
F.	<u>45mm thick Pannelled door shutter</u>			
1	1200 x 2100mm high	1	PC	Local
2	1000 x 2100mm high	5	PC	Local

	<u>Frames (hardwood), Varnish, Glass & Burglar bar</u>			Local
3	1200 x 2500mm high	1	PC	Local

Value Added Tax (Exemption) (Construction of Rushungi Dispensary) (Kilwa District Council)
GN NO. 399 (Contd)

4	1000 x 2500mm high	5	PC	Local
5	4mm thick clear glass to Vents	3	M2	Local
6	12 mm burglar bars	2	PC	Local
7	Brush 3"	2	Pcs	Local
8	Sand paper (msasa) No.80	10	LM	Local
9	Clear Varnish - 4Litres	1	TIN	Local
10	Thinner for Varnish -4Litres	1	Litre	Local
	<u>IronMongeries</u>			Local
11	Mortice lock Three lever - ref: union	6	No	Local
12	Brass hinges - 100mm	10.5	Pair	Local
13	Barrel bolt - 150mm	1	No	Local
G.	WINDOWS			Local
	<u>Supply and fix Aluminium Windows 2mm thick Frames with fibre glass, Mosquitor gauze and its iron mongeries</u>			Local
1	1800 X 1500mm high -W1	4	PC	Local
2	1200 X 1500mm high -W2	1	PC	Local
3	900 X 1500mm high - W3	3	PC	Local
4	900 X 1000mm high - W4	1	PC	Local
5	600 X 1000mm high - W5	1	PC	Local
				Local
	<u>Supply and fix 4mm thick flat bar grill painted red- oxide</u>			Local

Value Added Tax (Exemption) (Construction of Rushungi Dispensary) (Kilwa District Council)
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6	1800 X 1500mm high -W1	4	PC	Local
7	600 X 1000mm high - W5	1	PC	Local
8	1200 X 1500mm high -W2	1	PC	Local
9	1000 x 2500 mm high - D2	2	PC	Local
H	<u>Floor finishing</u>			
2	Cement-50kgs	21	Bag	Local
3	600 x 600Non slippery Porcelain floor tiles (1.46 Sqm/Box)	49	Box	Local
4	Skirting (600 mm long; 25No/Box)	6	Box	Local
5	Grout	2	Packet	Local
6	Spacer	2	Packet	Local
	<u>Wall Finishing</u>			Local
8	Cement-50kgs	25	Bag	Local
9	White cement - 50kg	2	Bag	Local
10	Gypsum powder	3	Bag	Local
11	Sand paper (msasa) No.120	0.5	Roll	Local
12	200 X 300 Wall tiles to toilets full height (0.96Sqm/Box)	30	Box	Local
13	Grout	3	Packet	Local
14	Spacer	1	Packet	Local
J.				
1	Emulsion Paint - 20 LTRS	4	bucket	Local

Value Added Tax (Exemption) (Construction of Rushungi Dispensary) (Kilwa District Council)
GN NO. 399 (Contd)

2	Weather guard Paint - 20 LTRS	2	bucket	Local
3	Washable paint -20 LTRS	1	bucket	Local
4	Primer paint -20 LTRS	2	bucket	Local
5	Solvent - 5LTRS	1	TIN	Local
6	Brush 3"	2	Pc	Local
7	Roller	3	Pcs	Local
8	Gloss paint- 4LTR	1	TIN	Local
9	Bitumen paint - 4Litres	1	TIN	Local

MATERIAL FOR FOUR TOILET PITS AT RUSHUNGI DISPENSARY

S/N	ITEM DESCRIPTION OF	QUANTITY	UNIT MEASURE	PLACE OF PURCHASE LOCAL/IMPORTED
4	Cement	12	Bag	Local
6	Supporting props	12	pc	Local
7	Reinforcement-12mm Diameter high tensile	12	pc	Local
8	Binding wire	2	kg	Local
B	SUB STRUCTURE			Local
1	Cement	20	Bag	Local
2	Reinforcement-12mm diameter high tensile	6	pc	Local
3	Reinforcement-16mm diameter	1	pc	Local
4	Rings	50	M	Local
5	Binding wire	1	kg	Local
6	Nails 2.5"	1	kg	Local
C	ROOF STRUCTURE & COVERING			Local
1	28G IT resincoated sheet -3M	25	LM	Local

Value Added Tax (Exemption) (Construction of Rushungi Dispensary) (Kilwa District Council)
GN NO. 399 (Contd)

2	Roofing nails	1	Kg	Local
3	Nails 3",4"	3	Kg	Local
4	Steel wire	4	PC	Local
5	Hips/Ridge-28g	4	PC	Local
D	DOOR & WINDOWS			
1	Frame	4	Nr	Local
2	Match boarded door	4	Nr	Local
3	Padlock	4	Nr	Local
4	Hinges-4"	12	pcs	Local
E	WALL PLASTER & FLOOR FINISHING			
1	Cement	8	Bg	Local
3	Wall tiles (20x30mm)	20	Box	Local
4	Floor tiles (30x30mm)	10	Pc	Local
5	Grout	15	pkt	Local
F	PAINTING & DECORATION			
1	Emulsion paint	2	Bkt(20ltr)	Local
2	Building plaster	2	Bg	Local
3	Gloss paint	2	Tin(4ltrs)	Local
4	Thinner	2	ltr	Local
5	Roller brush	2	pcs	Local
6	Brush 4"	2	pc	Local
7	Brush 3"	2	pc	Local
G	CLEAN AND WASTE WATER			
1	WC Asian type-Complete	1	No	Local

Value Added Tax (Exemption) (Construction of Rushungi Dispensary) (Kilwa District Council)
GN NO. 399 (Contd)

2	100mm dia PVC drain and vent pipes	2	No	Local
3	Hand wash basin-complete	2	No	Local
4	Framed mirrors	2	No	Local
5	Materials for connecting clean water system and their cork tapes			Local
H	ELECTRICAL INSTALLATION			
1	Materials for connecting electrical installation and wiring- Cables, switches, holders, conduits& Lamps		No	Local
D	CONSTRUCTION OF INCINERATOR			
S/N	ITEM DESCRIPTION OF	UNIT MEASURE	QUANTITY	PLACE OF PURCHASE LOCAL/IMPORTED
1	Angle line 3"	No	3	Local
2	Angle line 2"	No	1	Local
3	Sheet plate 6mm	No	1.5	Local
4	Square pipe 1/2"x 1/2"	No	15	Local
5	Flat bar 2"x6mm	No	5	Local
6	Square pipe 2"x2"	No	1	Local
7	Fire bricks (Imported fire bricks) size 23x11x8cm	No	300	Local
8	Fire cement	Kg	50	Local

Value Added Tax (Exemption) (Construction of Rushungi Dispensary) (Kilwa District Council)
GN NO. 399 (Contd)

				Local
9	Burnt brick	No	300	
10	Bolt size 19	No	30	Local
11	Bolt size 12X2"	No	10	Local
12	Electrode stick	Box	3	Local
13	Cutting disk	No	15	Local
14	Pipe 6"x3m	No	1	Local
15	Iron sheet G.28,3m	No	12	Local
16	Black pipe 2.5"	No	4	Local
17	Fencing wire	Roll	2	Local
18	Roofing nails	kg	2	Local
19	Red oxide	TIN(4LTR)	1	Local
20	Reinforcement – 16mm diameter	No	3	Local
21	Cost for labour (Inciniator)			Local
22	Concrete pillars for fence	No	14	Local
23	Fencing Wire	M	80	Local
24	Security wire for fence	M	40	Local

Dodoma,
14th May, 2020

PHILIP I. MPANGO
Minister of Finance and Planning