

THE UNITED REPUBLIC OF TANZANIA

*SUPPLEMENT No. 23*

*5<sup>th</sup> June, 2020*

***SUBSIDIARY REGISLATION***

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THE VALUE ADDED TAX ACT,  
(CAP. 148)

**ORDER**

*(Made under section 6(2))*

THE VALUE ADDED TAX (EXEMPTION) (ROADS AND BRIDGES PROJECTS  
FUNDED BY THE GOVERNMENT OF UNITED REPUBLIC OF TANZANIA)  
(CONSTRUCTION, REPAIR AND MAINTENANCE OF ROADS AND BRIDGES)  
(TANZANIA ROADS AGENCY (TANROADS)) ORDER, 2020

Citation and  
Commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Roads and Bridges Projects Funded by the Government of United Republic of Tanzania) (Construction, Repair and Maintenance of Roads and Bridges) (Tanzania Roads Agency (TANROADS)) Order, 2020 and shall be deemed to have come into operation on the signing date of the specific contract for project specified in the Second Schedule.

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 First Schedule to be used solely in the project specified in the Second Schedule is here by exempt:

*Value Added Tax (Exemption) (Roads and Bridges Projects Funded by the Government of United Republic of Tanzania) (Construction, Repair and Maintenance of Roads and Bridges) (Tanzania Roads Agency (Tanroads))*

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Provided that;

(a) the quantity and value of relevant goods or services are verified and approved by Tanzania Roads Agency (TANROADS); and

(b) the contractor is a registered for value added tax purposes by the time of signing the contract.

(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 be payable as if this exemption had not been made if the said goods or services are used by the Contractor or TANROADS 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 upon expiry of a contract for projects specified in the second schedule.

*Value Added Tax (Exemption) (Roads and Bridges Projects Funded by the Government of United Republic of Tanzania) (Construction, Repair and Maintenance of Roads and Bridges) (Tanzania Roads Agency (Tanroads))*

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FIRST SCHEDULE

(Made under paragraph 2(1))

GOODS

S/N	ITEM DESCRIPTION	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
	GOODS AND BUILDING MATERIALS		
1	Fill Material G7	m <sup>3</sup>	Local
2	Fill Material G15	m <sup>3</sup>	Local
3	Gravel Material G25	m <sup>3</sup>	Local
4	Sand	m <sup>3</sup>	Local
5	Cement	Tons	Local
6	C1 materials	m <sup>3</sup>	Local
7	CRR	m <sup>3</sup>	Local
8	Aggregate various sizes	m <sup>3</sup>	Local
9	BRC	m <sup>2</sup>	Local
10	Stones and rocks - various size	m <sup>3</sup>	Local
11	Pipe Culverts 900mm	Nos	Local
12	Pipe culvert-600mm	Nos	Local
13	Pipe culvert 450mm	Nos	Local
14	Formwork	m <sup>2</sup>	Local
	BITUMEN PRODUCTS		
15	MC 30,MC 70	Ltrs	Local
16	Tack coat	Lts	Local
17	AC-14	Tons	Local
18	AC-20	Tons	Local
19	Bitumen 80/100	Ltrs	Local
20	MC 30,MC 70	m <sup>3</sup>	Local
21	80/100 Penetration Bitumen	Ltrs	Local
	PAINT		Local
22	Thermoplastic Road Marking Paint	Ltrs	Local
23	Thermoplastic Binder	Ltrs	Local
24	Black and white gross oil paint	Ltrs	Local
25	Prime coat on base surface	Ltrs	Local
26	Pre- mix for patching		Local
	HIRED EQUIPMENT		
27	Motor grader	Hrs	Local
28	Vibrating roller	Hrs	Local

*Value Added Tax (Exemption) (Roads and Bridges Projects Funded by the Government of United Republic of Tanzania) (Construction, Repair and Maintenance of Roads and Bridges) (Tanzania Roads Agency (Tanroads))*

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S/N	ITEM DESCRIPTION	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
29	Macadam roller	Hrs	Local
30	Pneumatic Roller	Hrs	Local
31	Water bowser	Hrs	Local
32	Bitumen Sprayer	Hrs	Local
33	Tipper	Hrs	Local
34	Concrete mixer	Hrs	Local
35	Lowbed	Hrs	Local
36	Motor grader	Hrs	Local
37	Hand Roller	Hrs	Local
38	Backhaul	Hrs	Local
39	Compressor	Hrs	Local
40	Boiler	Hrs	Local
41	Applicators	Hrs	Local
42	Self Propelled Machine	Hrs	Local
43	Truck	Hrs	Local
44	Excavator	Hrs	Local
45	Low loader	Hrs	Local
46	Bull dozer hiring	Hrs	Local
47	Dump Trucks No.5	Hrs	Local
48	Bitumen distributor	Hrs	Local
49	Chipping Spreader	Hrs	Local
50	Porker vibrator	Hrs	Local
51	Paving machine	Hrs	Local
52	Dump Trucks 10m3	Hrs	Local
53	Wheel Loader	Hrs	Local
54	Hiring of tipping truck	Hrs	Local
55	Paver	Hrs	Local
56	Crane lorry	Hrs	Local
57	Plate compactor	Nos	Local
58	Pedestrian Hand Roller	Nos	Local
59	Asphalt cutter	Nos	Local
60	Pavement cutter	Nos	Local
61	Drill bits	Nos	Local
62	Galvanized Plain sheet 2mm thick	Nos	Local
63	Galvanized Poles 2.5 inch 3mm Thick	Nos	Local
64	Reflective sticker 3m	Pcs	Local
	REINFORCEMENT VARIOUS SIZE		
65	25 mm Diameter	Tons	Local
66	20mm Diameter	Tons	Local
67	16mm Diameter	Tons	Local
68	12mm Diameter	Tons	Local
69	10mm Diameter	Tons	Local
70	8mm Diameter	Tons	Local
71	Timber 2x4	Nos	Local

*Value Added Tax (Exemption) (Roads and Bridges Projects Funded by the Government of United Republic of Tanzania) (Construction, Repair and Maintenance of Roads and Bridges) (Tanzania Roads Agency (Tanroads))*

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S/N	ITEM DESCRIPTION	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
72	Soft wood	Nos	Local
73	Marine board	Nos	Local
74	Props	Nos	Local
75	Nails	Kg	Local
76	Road Signs	Nos	Local
77	Guidance & Information Signs	Nos	Local
78	Pole	Nos	Local
79	PVC Pipe	Nos	Local
80	GI PIPE	Nos	Local
81	Control Box	Nos	Local
82	Pedestrian signal head	Set	Local
83	Cable for car signal head	m	Local
84	Cable for pedestrian signal Head	m	Local
85	Solar to Battery wire	m	Local
86	Solar module monocrystalline	watt	Local
87	Software programming for Traffic light	Man hrs	Local
88	Profile Board	Pcs	Local
89	Line levels	Pcs	Local
90	Water pumps	Pcs	Local
91	Street light	Nos	Local
92	Electrical bill at aggregate crushing plant	Months	Local
93	Hutments	Nos	Local
94	Services duct	Nos	Local
95	Road reserve marker post	Nos	Local
96	Drift sign with concrete posts	Nos	Local
97	Bridge signs	Nos	Local
98	Wire mesh	Roll	Local
99	Weep holes	Nos	Local
100	Gabion boxes	Nos	Local
101	Guide rail	m	Local
102	Geotextile	m <sup>2</sup>	Local
103	GSP	m	Local
104	Information panel	Nos	Local
105	Swordfish	Nos	Local
106	Lime	Bags	Local
107	Flat bastard mill file	Pcs	Local
108	Air filter	Pcs	Local
109	Paving blocks	Nos	Local
110	Welding/shaping/fitting	Nos	Local
111	Mattress	m <sup>3</sup>	Local
112	Chip Board for expansion joint	m <sup>2</sup>	Local

*Value Added Tax (Exemption) (Roads and Bridges Projects Funded by the Government of United Republic of Tanzania) (Construction, Repair and Maintenance of Roads and Bridges) (Tanzania Roads Agency (Tanroads))*

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SECOND SCHEDULE

*(Made under paragraph 1)*

PROJECTS AND CONTRACTORS

S/N	PROJECT NAME
	KATAVIREGION – 1PROJECT
1	Emergency Works on Mirumba (Kitumba) Bridge along Katete – Kibaoni Paved Regional Road, R.549
	DAR ES SALAAM REGION – 1 PROJECT
1	Routine & Bridge Preventive Maintenance of Mandela (Including Bandari and Sam Nujoma)
	COAST REGION – 3 PROJECTS
1	Major Repair Works for Construction of Saadani Box Culvert along Mbuyuni – Saadani Road - M/s Penueli Construction Co. Ltd
2	Upgrading of bagamoyo Township roads (UHINDINI ROAD)- M/s The Global Link General Contractors Ltd
3	Routine Maintenance Works along Msoga - Msolwa Road- M/s Kifuco Furnitures & Contractors Ltd
	TANGA REGION – 2 PROJECTS
1	Urgent Repair Works for Construction of New Box at Mandela 2& 3 Bridges along Segera – Mkomazi Road (T002 Ch. 11+151)- M/s Ishinomya Company Ltd
2	Urgent Repair Works for Muheza – Amani – Kwamkoro Road - M/s Asses. Ltd
	MWANZA REGION – 14 PROJECTS

*Value Added Tax (Exemption) (Roads and Bridges Projects Funded by the Government of United Republic of Tanzania) (Construction, Repair and Maintenance of Roads and Bridges) (Tanzania Roads Agency (Tanroads))*

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S/N	PROJECT NAME
1	<p>Periodic maintenance works along Nychunge - Kahunda road.(<i>Package I</i>)- M/s Meli Construction Co. Limited</p> <p>Periodic maintenance works along Bupandwamhela - Kanyala road.(<i>Package II</i>)- M/s Meli Construction Co. Limited</p>
2	Routine & Recurrent maintenance works along Isandula (Magu) - Bukwimba - Ngudu 1 - Jojiro road- M/s Lindason Investment Co. Limited
3	<p>Periodic maintenance works along Nyambiti - Malya road.(<i>Package I</i>)- M/s Hemed Holding Limited</p> <p>Routine and recurrent maintenance works along Fulo - Sumve Jct - Nyambiti road.(<i>Package II</i>),- M/s Hemed Holding Limited</p> <p>Routine and recurrent maintenance works along Nyambiti - Malya road. (<i>Package II</i>),- M/s Hemed Holding Limited</p>
4	Routine & Recurrent maintenance works along Bukwimba - Kadashi - Kabila (Mwanza/Simiyu border) road- M/s Itegamatu Company Limited
5	<p>Routine &amp; Recurrent maintenance works along Kayenze jct - Kayenze - Nyanguge road.(<i>Package I</i>), - M/s Kaserkandis Construction Co</p> <p>Periodic maintenance works along Kayenze jct - Kayenze - Nyanguge road.(<i>Package II</i>)- M/s Kaserkandis Construction Co</p>
6	<p>Periodic Maintenance works along Ngudu 1 - Ngudu 2 - Malya (Mza/Geita Bdr) road.(<i>Package I</i>), - M/s Flying Construction Co. Limited</p> <p>Routine &amp; Recurrent maintenance works along Ngudu 2 - Nyamilama - Hungumalwa road.(<i>Package II</i>)- M/s Flying Construction Co. Limited</p>
7	<p>Periodic maintenance works along Ng'wamhaya - Kawekamo - Itongoitale (Mza/Shy Bdr) road. .(<i>Package I</i>), - M/s Didia Roadworks Ltd</p> <p>Routine and Recurrent maintenance works along Ng'wamhaya - Kawekamo - Itongoitale (Mza/Shy Bdr) road. (<i>Package II</i>),- M/s Didia Roadworks Ltd</p> <p>Routine and Recurrent maintenance works along Kawekamo - Inonelwa road. (<i>Package III</i>)- M/s Didia Roadworks Ltd</p>

*Value Added Tax (Exemption) (Roads and Bridges Projects Funded by the Government of United Republic of Tanzania) (Construction, Repair and Maintenance of Roads and Bridges) (Tanzania Roads Agency (Tanroads))*

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S/N	PROJECT NAME
8	<p>Periodic maintenance works along Bukokwa - Nyakalilo road.(<i>Package I</i>), - M/s Meli Construction Co. Limited</p> <p>Routine and recurrent maintenance works along Bukokwa - Nyakalilo road. (<i>Package II</i>)- M/s Meli Construction Co. Limited</p>
9	<p>Rehabilitation works along Bokongo - Murutunguru road.(<i>Package I</i>), -M/s Mumangi Trans. and Construction Company Limited</p> <p>Rehabilitation works long Rugezi - Masonga road.(<i>Package II</i>),- M/s Mumangi Trans. and Construction Company Limited</p> <p>Rehabilitation works long Bukongo - Rubya - Bukongo - Masonga road. (<i>Package III</i>)- M/s Mumangi Trans. and Construction Company Limited</p>
10	<p>Rehabilitation works long Inonelwa - Kawekamo road.(<i>Package I</i>),- M/s 4 Brothers &amp; sisters construction co. Ltd</p> <p>Rehabilitation works long Ng'wamhaya - Intongoitale road.(<i>Package II</i>),- M/s 4 Brothers &amp; sisters construction co. Ltd</p> <p>Rehabilitation works long Mwanangwa - Misasi - Buhingo - Ihelele road.(<i>Package III</i>),- M/s 4 Brothers &amp; sisters construction co. Ltd</p> <p>Rehabilitation works long Misasi Jct - Ihelele - Mza/Shy water project road.(<i>Package IV</i>),- M/s 4 Brothers &amp; sisters construction co. Ltd</p> <p>Rehabilitation works long Buhingo - Ihelele road, (<i>Package V</i>) - M/s 4 Brothers &amp; sisters construction co. Ltd</p> <p>Rehabilitation works long Mwanangwa - Misasi - Salawe road. (<i>Package VI</i>)- M/s 4 Brothers &amp; sisters construction co. Ltd</p>
11	Rehabilitation works along Kayenze - Nyanguge road.- M/s JTP Construction Co. Ltd
12	<p>Rehabilitation works long Kabaganga ferry - Mugogo - Nyakabanga road.(<i>Package I</i>), - M/s Teki Conctracts Limited</p> <p>Rehabilitation works long Sengerema - Kahunda (Nyhunge - Kahunda) road. (<i>Package II</i>)- M/s Teki Conctracts Limited</p>

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S/N	PROJECT NAME
13	Rehabilitation works along Lumeji - Nyashana road.(Package I) - M/s Alve Construction Limited  Rehabilitation works along Fulo - Nyambiti road. (Package II)- M/s Alve Construction Limited
14	Rehabilitation works along Magu - Bukwimba - Ngudu - Hungumalwa Road. (Package I)- M/s Ekoa Company Limited  Rehabilitation works along Bukwimba - Kadashi - Maligisu Road. (Package II)- M/s Ekoa Company Limited
	<b>SINGIDA REGION – 5 PROJECTS</b>
1	Urgent Road Maintenance Works for Lot No. 1: Between km 28 + 600 – km 28 + 800 & km 33 + 900 - km 34 + 100 along Shelui – Sekenke – Tulya – Tyegelo Unpaved Regional Road (R421)- and M/s Kagwa General Supplies Limited and  Lot No. 2: Between km 56 + 400 – km 56 + 600 along Iyumbu (Tbr/Sgd Brd.) – Mgungira – Mtunduru – Magereza (Sgd.) Unpaved Regional Road (R436)- and M/s Kagwa General Supplies Limited
2	Urgent Road Maintenance Works for Lot No. 1: Between km 59 + 200 – km 59 + 600 along Sepuka – Mlandala – Mgungira Unpaved Regional Road (R422), Lot No. 2: Between km 50 + 000 – km 50 + 200, km 98 + 700 – km 98 + 900 & km 100 + 300 – Km 100 + 500 along Ikungi – Londoni – Kilimatinde (Solya) Unpaved Regional Road (R431) and Lot No. 3: Ugino Bridge at km 113 + 760 along Kintinku (Dod/Sgd Brd.) – Singida – Malendi (Sgd/Tbr Brd.) Paved Trunk Road (T003)- M/s Jam Engineers Limited
3	Urgent Maintenance Works to Service roads used by heavy trucks as parking at Misigiri (km 251 + 760) and Shelui (km 266 + 760) along Kintinku (Dod/Sgd Brd.) – Singida – Malendi (Sgd/Tbr Brd.) Paved Trunk Road (T003)- M/s Saimoo Company Limited
4	Urgent Maintenance Works of Iguguno Bridge at km 1 + 500 along Iguguno Shamba – Nduguti – Gumanga Paved Regional Road (R425)- M/s Virgin Civil Limited
5	Urgent Road Maintenance Works at km 70 + 000, km 95 + 500, km 113 + 300 & km 115 + 600 along Rungwa – Itigi – Mkiwa Unpaved Trunk Road (T022)- M/s J. P Traders Limited

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S/N	PROJECT NAME
	MOROGORO REGION – 6 PROJECTS
1	For Periodic Maintenance Works (10 km) along Chanzuru - Melela, R.664; Routine and Recurrent Maintenance Works along Chanzuru Jct - Melela, R.664; Routine and Recurrent Maintenance Works along Rudewa – Kimamba- M/s The Globalink General Contractors Ltd
2	Routine and Recurrent Maintenance Works (Vegetation Control) along Tanzam Highway, T001 (Doma - Msimba section 60 km)- M/s Finder Company Ltd
3	Routine and Recurrent Maintenance Works (Vegetation Control 60 km) along Mvuha - Kisaki, R667 section - M/s HL Peace Group
4	Routine and Recurrent Maintenance Works (Vegetation control – 40 km) along Mziha - Magole road, R661; Routine and Recurrent Maintenance Works (Vegetation control – 42 km) along Iyogwe - Ngilori road, R677; Routine and Recurrent Maintenance Works (Vegetation control - 2.8 km) along Kibindu Jct - Lukigura Bridge, R701- M/s Jamwat Company & General Services Ltd
5	For Routine and Recurrent Maintenance Works (Vegetation Control, 54 km) along Gairo - Nongwe road, R679 - M/s Alex Techno Ltd
6	For Routine and Recurrent Maintenance Works (Vegetation Control, 45.2 Km, Paved section) along Turiani - Magole road, R.661 - M/s Sashas Group Ltd
	LINDI REGION – 1 PROJECT
1	Urgent Maintenance works along Ngongo – Ruangwa JCT (Ruangwa – Nanganga Section) Regional roads - M/s Wanyumbani Construction Co. Ltd
	GEITA REGION – 1 PROJECT
1	Construction of Bukondo Landing Ramp - M/s Lugwesa Construction Ltd

Dodoma,  
21<sup>th</sup> May, 2020

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