

*Value Added Tax (Exemption) (Construction and Supervision of Government City Roads to Bitument Standard (40km)) (Consultancy Services for Construction and Supervision of Government City Roads to Bitument Standard (40km)) (Tanzania Rural and Urban Roads Agency (Tarura)) (M/S Afrisa Consulting Ltd)*

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GOVERNMENT NOTICE NO. 406 published on. 5/6/2020

THE VALUE ADDED TAX ACT,  
(CAP. 148)

**ORDER**

*(Made under section 6(2))*

THE VALUE ADDED TAX (EXEMPTION) (CONSTRUCTION AND SUPERVISION OF GOVERNMENT CITY ROADS TO BITUMENT STANDARD (40KM)) (CONSULTANCY SERVICES FOR CONSTRUCTION AND SUPERVISION OF GOVERNMENT CITY ROADS TO BITUMENT STANDARD (40KM)) (TANZANIA RURAL AND URBAN ROADS AGENCY (TARURA)) (M/S AFRISA CONSULTING LTD) ORDER, 2020

Citation and  
Commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Construction of Government City Roads to Bitumen Standard (40km)) (Consultancy Services and Supervision for Construction of Government City Roads to Bitumen Standard (40km)) (Tanzania Rural and Urban Roads Agency (TARURA)) (M/S Afrisa Consulting Ltd) Order, 2020 and shall be deemed to have come in to operation on the 6<sup>th</sup> day of January, 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 services provided by M/S Afrisa Consulting Ltd to be used solely in the project of Construction of Government City Roads to Bitumen Standard (40km) is hereby exempt.

Conditions

3. The exemption granted under this Order shall cease to have effect and the Value Added Tax

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*GN. NO. 406 (Contd.)*

shall become due and be payable as if this exemption had not been made if the said services are used for other purposes or by another person not entitled to enjoy similar privileges as are conferred under this Order.

Expiry

4. This Order shall expire on 6<sup>th</sup> day of July, 2021.

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

PHILIP I. MPANGO  
*Minister of Finance and Planning*