

GOVERNMENT NOTICE NO. 413 published on. 5/6/2020

THE VALUE ADDED TAX ACT,
(CAP. 148)

ORDER

(Made under section 6 (2))

THE VALUE ADDED TAX (EXEMPTION) (SUPPLY OF THREE MOTOR VEHICLES)
(WATER SECTOR SUPPORT PROJECT) (MINISTRY OF WATER) ORDER, 2020

Citation and
commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Supply of Three Motor Vehicles) (Water Sector Support Project) (Ministry of Water) Order, 2020 and shall be deemed to have come into operation on the 16th 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 General of Tanzania Revenue Authority, 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 Ministry of Water for Water Sector Support 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 granted where the said goods or services are used for other purposes, sold or disposed of in any way

Value Added Tax (Exemption) (Supply of Three Motor Vehicles) (Water Sector Support Project) (Ministry of Water)

GN. NO. 413 (Contd.)

to a person who is not entitled to enjoy similar privileges conferred under this Order.

Expiry

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

Value Added Tax (Exemption) (Supply of Three Motor Vehicles) (Water Sector Support Project) (Ministry of Water)

G.N. No. 413 (Contd.)

SCHEDULE

(Made under paragraph 2)

GOODS

SN	DESCRIPTIONS	MODEL	QTY	PLACE OF PURCHASE
1	Toyota Hilux Double Cab 2.4 Turbo Diesel RHD 5 seat Face Lift Model 4 X 4 Pickup Double Cab Colour: Exterior; Super White Interior: Gray	GUN 125 R - DNFCHNA-2	2	Imported
2	Land cruiser Hard Top 76 4.2 L 5 doors 10 seater Colour Exterior; White Interior: Bluish Grey	HZJ76R- RKMRS-A2	1	Imported

Dodoma,
21th May, 2020

PHILIP I. MPANGO
Minister of Finance and Planning