

Value Added Tax (Exemption) (Pipes for Increase Luwasa's Customer Base at Mitwero, Kitunda and Mkway) (Lindi Urban Water Supply and Sewerage Authority) (M/S Pipe Industries Co. Ltd)

GOVERNMENT NOTICE NO. 414 published on. 5/6/2020

THE VALUE ADDED TAX ACT,
(CAP. 148)

ORDER

(Made under section 6(2))

THE VALUE ADDED TAX (EXEMPTION) (PIPES FOR INCREASE LUWASA'S CUSTOMER BASE AT MITWERO, KITUNDA AND MKWAY) (LINDI URBAN WATER SUPPLY AND SEWERAGE AUTHORITY) (M/S PIPE INDUSTRIES CO. LTD)
ORDER, 2020

Citation and
Commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Pipes for Increase LUWASA'S Customer Base at Mitwero, Kitunda and Mkway) (Lindi Urban Water Supply and Sewerage Authority) (M/S Pipe Industries Co. Ltd) Order, 2020 and shall be deemed to have come into operation on the 3rd day of April, 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 specified in the Schedule to this Order locally purchased by or on behalf of M/S Pipe Industries Co. Ltd to be used by Lindi Urban Water Supply and Sewerage Authority solely in the Procurement of Pipes for Increase LUWASA'S Customer Base at Mitwero, Kitunda and Mkway is hereby exempt.

(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.

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GN. NO. 414 (Contd.)

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 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 2nd day of November, 2020.

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SCHEDULE

(Made under paragraph 2)

GOODS

S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
	PIPES			
1	DN110 uPVC PN10	2,100	m	Local
2	DN90 uPVC PN10	5,000	m	Local
3	DN63 HDPE PN10	15,000	m	Local
4	DN50 HDPE PN10	1,500	m	Local
5	Polly Pipe (3/4") HDPE PN10	60,000	m	Local

Dodoma,
21th May, 2020

PHILIP I. MPANGO
Minister of Finance and Planning