

*Value Added Tax (Exemption) (Supply of Tyres for Motor Vehicle with
Registration Number DFPA 2821) (National AIDS Control Programme)
(Ministry of Health, Community Development, Gender, Elderly and Children)
Order, 2020*

GOVERNMENT NOTICE NO. 417 published on. 5/6/2020

THE VALUE ADDED TAX ACT,
(CAP. 148)

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ORDER
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(Made under section 6 (2))

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THE VALUE ADDED TAX (EXEMPTION) (SUPPLY OF TYRES FOR MOTOR VEHICLE
WITH REGISTRATION NUMBER DFPA 2821) (NATIONAL AIDS CONTROL
PROGRAMME) (MINISTRY OF HEALTH, COMMUNITY DEVELOPMENT, GENDER,
ELDERLY AND CHILDREN) ORDER, 2020

Citation and commencement 1. This Order may be cited as the Value Added Tax (Exemption) (Supply of Tyres for Motor Vehicle with Registration Number DFPA 2821) (National Aids Control Programme) (Ministry of Health, Community Development, Gender, Elderly and Children) Order, 2020 and shall be deemed to have come into operation on the 31st 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 Health, Community Development, Gender, Elderly and Children for the National Aids Control Programme Project is hereby exempted.

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GN. NO. 417 (Contd.)

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

Expiry

4. This Order shall expire on 30th day of June, 2020.

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G.N. NO. 417 (Contd.)

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SCHEDULE
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(Made under paragraph 2)

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GOODS AND SERVICE

S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
	A. GOODS			
1.	Dunlop tyres size 265/70 R15	5	PC	Local
	B. SERVICE			
2.	Wheel alignment	1	Lump sum	Local
3.	Wheel balance	5	Lump sum	Local

Dodoma,
21th May, 2020

PHILIP I. MPANGO
Minister of Finance and Planning