

GOVERNMENT NOTICE NO. 495 Published On. 3/7/2020

THE VALUE ADDED TAX ACT,
(CAP. 148)

ORDER

(Made under section 6(2))

THE VALUE ADDED TAX (EXEMPTION) (RESILIENT AND SUSTAINABLE SYSTEMS FOR HEALTH PROGRAM) (PURCHASE OF MOTOR VEHICLE) (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) (Resilient and Sustainable Systems for Health Program) (Purchase of Motor Vehicle) (Ministry of Health, Community Development, Gender, Elderly and Children) Order, 2020 and shall be deemed to have come into operation on the 20th day of May, 2020.

Exemption

2. 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 motor vehicle specified in the Schedule to this Order imported or purchased prior to clearance through customs or locally purchased by Toyota Tanzania Ltd by or on behalf of Ministry of Health, Community Development, Gender, Elderly and Children is hereby exempted.

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 motor vehicle is used for other purposes or sold or disposed of in any way to

Value Added Tax (Exemption) (Resilient and Sustainable Systems for Health Program) (Purchase of Motor Vehicle) (Ministry of Health, Community Development, Gender, Elderly and Children)

GN. NO. 495 (Contd.)

another person not entitled to enjoy similar privileges as are conferred under this Order.

Expiry 4. This Order shall expire on the 20th day of November, 2020.

—————
SCHEDULE
—————

(Made under paragraph 2(1))

—————
GOODS

S/N	ITEM DESCRIPTION	QUANTITY	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (LOCAL OR IMPORTED)
1	Land Cruiser Hard Top 5 Doors – 10 Seater	1	pc	Local

Dodoma,
19th June, 2020

PHILIP I. MPANGO
Minister of Finance and Planning