

*Value Added Tax (Exemption) (Roads and Bridges Projects
Funded by the Government of the United Republic of the Tanzania)
(Construction, Repair and Maintenance of Roads and Bridges) (Tanzania Rural
and Urban Roads Agency (Tarura))*

GOVERNMENT NOTICE No. 498 Published On. 3/7/2020

THE VALUE ADDED TAX ACT,

(CAP. 148)

ORDER

(Made under section 6(2))

THE VALUE ADDED TAX (EXEMPTION) (ROADS AND BRIDGES PROJECTS
FUNDED BY THE GOVERNMENT OF THE UNITED REPUBLIC OF THE TANZANIA)
(CONSTRUCTION, REPAIR AND MAINTENANCE OF ROADS AND BRIDGES)
(TANZANIA RURAL AND URBAN ROADS AGENCY (TARURA)) ORDER, 2020

Citation and
commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Roads and Bridges Projects Funded by the Government of the United Republic of Tanzania) (Construction, Repair and Maintenance of Roads and Bridges) (Tanzania Rural and Urban Roads Agency (TARURA)) Order, 2020 and shall be deemed to have come into operation on the signing date of the specific contract for project specified in the Second Schedule.

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 or services specified in the First Schedule to be used solely in the project specified in the Second Schedule is hereby exempted:

Provided that:

- (a) the quantity and value of relevant goods or services are verified and approved by Tanzania Rural and Urban Roads Agency (TARURA); and

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(b) the contractor is a registered for value added tax purposes by the time of signing the contract;

(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 upon expiry of the contract for projects specified in the Second Schedule.

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FIRST SCHEDULE

(Made under paragraph 2(1))

GOODS OR SERVICES

S/N.	ITEM DESCRIPTION	PLACE OF PURCHASE	UNIT OF MEASURE
1	Cement	Tanzania	Bag
2	Lime	Tanzania	Bag
3	Steel Reinforcement	Tanzania	Ton
4	BRC Mesh (A142, A252)	Tanzania	m ²
5	Gabion and Matress	Tanzania	m ³
6	Course Aggregate	Tanzania	m ³
7	Fine Aggregate (River Sand)	Tanzania	m ³
8	Formwork (steel, timber, marine board)	Tanzania	m ²
9	Props	Tanzania	Nos.
10	Crushed Rock (CRR) / Crushed Stones (CRS)	Tanzania	m ³
11	Rock fill	Tanzania	
12	Geotextile Materials	Tanzania	m ²
14	PVC Pipe	Tanzania	M
15	Galvanised steel pipe	Tanzania	M

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14	Galvanised Currugated Metal Pipes Culvert	Tanzania	M
16	Concrete pipe Culvert	Tanzania	M
17	Manhole Cover	Tanzania	Nos.
18	Road Marking paints	Tanzania	M
19	Mabey Bridge parts	Imported	Units
20	Bitumen	Imported	Ton
21	Asphalt Concrete	Tanzania	m ³
22	Fuel and lubricant	Tanzania	Litre
23	Nails	Tanzania	Kg
24	Timber	Tanzania	M
25	Guard Rails	Tanzania	M
26	Bridge Bearings	Imported	Nos.
27	Expansion joints	Imported	M
28	Street lights	Imported	Nos.
29	Traffic signals	Imported	Nos.
30	Iron sheets	Tanzania	Nos.
31	Bolts and nuts	Tanzania	Nos.
32	Paving blocks	Tanzania	Nos.
33	Paving slabs	Tanzania	Nos.
34	Kerb stones	Tanzania	Nos.
35	Spike cut nails(for timber bridges)	Tanzania	Kg
36	Metal sheets	Tanzania	M
37	Steel	Tanzania	Ton

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SECOND SCHEDULE

(Made under paragraph 2(1))

PROJECTS AND CONTRACTORS

TABORA REGION – 8 PROJECTS	
1	Routine Maintenance Works of Mwenge 0.80km, North 0.5km, Songoro 0.62km, Jamhuri 1.20km, Boma 0.81km, Lumaliza 0.74km, Kitunda 0.69km, Itetemia 1.14km, Izimbili 0.45km, Khamsini 0.43km, Kilimbika 0.80km Roads (Special Groups Elders) - M/S. Msaka Group
2	Road Maintenance Works for Periodic Maintenance to Double Surface Dressing Standard "Upgrading" 0.3km & Culverts Construction along Bukene Street Roads - M/S. Salum Motors Transport Co Ltd
3	Routine Maintenance along Sikonge - Igigwa – Pangale (10km), Pangale – Usesula (6km), Majengo - Ibaya – Nsyepa (10km), Tumbili – Hilali (7km), Spot Improvement Along Sikonge - Igigwa – Pangale (5km), Pangale – Usesula (2km), Majengo - Ibaya – Nsyepa (2km), Tumbili – Hilali (2km), Periodic Maintenance Along Sikonge - Igigwa – Pangale (2km) And Construction Of Structures along Sikonge - Igigwa – Pangale (3c), Pangale – Usesula (2c), Majengo - Ibaya – Nsyepa (2c) And Tumbili – Hilali (2c) - M/S. Nkelelwa Building Contractors Ltd
4	Upgrading of Nzega Town Roads To Tarmac Standard - M/S. Baclema Company Ltd
5	Upgrading of Igunga Itumba Simbo Rd 1.00 Km - M/S. Salum Motor Transport Co. Ltd
6	Routine Maintenance along Kaliua - Ulindwanoni - Mtapenda (1.0km), Ufukuwa - Tuombemungu - Mkuyuni (7.0km), Uswahilini Rd (0.89km), Rashid Rd (0.91km) and Rubaba Rd (0.33km) Spot Improvement along Imalamihayo - Kazaroho Road (2.45km) - M/S. Mizwi Investment Company Ltd
7	Routine Maintenance 8.0km, Spot Improvement 15.0km and Periodic Maintenance Works 3.0km along Mbutu-Isakamaliwa-Shinyanga Boarder - M/S. Salum Motor Transport Co. Ltd
8	Routine Maintenance (10.0km), Spot Improvement (1.0km), Periodic Maintenance (2.0km) and Construction of Culverts (4no) Works along Uyowa (Mwendakulima)-Nsungwa-Ulyankulu Road - M/S Batallion Construction Ltd
1	
KILIMANJARO REGION – 7 PROJECTS	

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1	Routine Maintenance of Municipal Roads 60.48KM Collector and Feeder Roads in Moshi Municipal Council - M/s Builders and limework Company
2.	The Routine Maintenance, spot Improvement And Periodic Maintenance Works Along Uru Mawela-Shimbwe Kncu,Wami-Ongoma-Ngomberi, Hussein Riata-Mawnjeni-Makerere, Mweka-Nsoo-Nsungu, Weruweru-Manushi-Kombo, Mwasi-Kishumundu, Chekereni-Weruweru, Kibosho Kati-Uri, Mweka Jct-Kibosho, International School-Kibosho Kati-Raphael, Rau-Mamboleo-Materuni, Kilacha-Matala-Msae, Mkuuni-Mkolowoni-Mamba, Kisomachi-Nganjoni-Mabungo, Msae-Kinyamvuo-Mangaria, Rikere-Lole-Marera-Majengo, Kitandu-Osaki Forest, Pakula-Kilema, Kisomachi-Nganjoni-Mandaka, Kochakindo-Chuo Cha Walemavu, Marangu Mtoni-Maua Seminary, Ghona Vtc-Kiterini, Marangu-Komela-Kiraracha, Construction of Box Culvert At Kyala-Masereni Kitowo Collector and Feeder Roads - M/s Ndelitso Investment Limited
3	Periodic Maintenance of Shimbi Road and Bus Stand- Magereza- Kilokomu Junction Road, Spot Improvement and Routine Maintenance of Mkuu – Misson – Kilokomu – Munga Road and Ubaa- Forest Road , Culvert Construction and Masonry Drain Repair of Shimbashimba – Loviri Road - M/s Rich Junior Engineering Co. LTD
4	Routine Maintenance of Makanya-Chankoko, Makanya –Suji And Chankonko Junction - Mvungwe Spot Improvement of Makanya-Chankoko, Makanya -Suji and Chankonko Junction - Mvungwe Periodic Maintenance Of Makanya-Chankoko, Makanya -Suji And Chankonko Junction - Mvungwe And Construction of 2 drifts for Chankonko-Junction Mvungwe Roads in Same DC- M/s Mafra Contractors Ltd
5	Upgrading of Sokoni –Kwa DC Road to Double Surface Dressing at Mwangi Town - M/s Checotec Tanzania LTD
6	Upgrading of Tunguli / Nmb/ Bonite and Padeco Roads to Double Surface Dressing in Same District Council - M/s Bona & Hubert Engineering (T) Ltd
7	Periodic Maintenance and Spot Improvement Works along Roselyine- Roselyine Dispensary, Mabanzini-Miti Mirefu, Kibaoni-Matadi, Ngarenairobi-Taliro-Airstrip Junction and Sokoni-Kloriyi-Forest Roads- M/s Dema Construction Company Limited
DAR ES SALAAM REGION – 1 PROJECT	
1	Maintanance of Mboma and Mbuyuni – Salasala Road, Sport Improvement of Sokoni-Tandale, E Haile Selasie, Regency Changanyikeni and Warioba Roads in Kinondoni Municipality (Paved) – m/S Serc Construnction Company Limited.
IRINGA REGION – 2 PROJECTS	
1	Mkataba Na. AE/092/2018-2019/IR/W/46 Lot 1; Sport Improvement Of Ihimbo- Ihimbo – Kising’a Road in Kilolo District (5km)- M/S. Pam Logistics Co. Ltd
2	Construction Of Bridge And Culvert Along Itika - Idete Road In Mufindi DC - M/S. H. T General Enterprises Ltd

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DODOMA REGION – 5 PROJECTS	
1	Routine Maintenance, Spot Improvement and Construction of Vented Drift, Major Repair of Box Culvert along Ilase - Handa, kwamtoro - Swagaswaga, Ilase - Kisande (5.5Km) ,Lalta - Manantu (5.0Km), Kwamtoro - Swagaswaga (3.0km) and Kwamtoro - Sanzawa - Mpendo (5.0km) Roads- M/s. Mia Brothers (T) Ltd
2	Routine/Periodic Maintenance and Spot Improvement of Chandama-Soya-Mwaikisabe(5.0km),Soya-Msaada(10.0Km), Mwaikisabe - Wisuzaji-Msaada(12.0Km),Chandama-Soya-Mwaikisabe(8.0Km) and Chandama-Soya - Mwaikisabe Roads - M/s. Ajuero Masika Building and Civil Co.Ltd
3	Routine/Periodic Maintenance of Jangalo- Chandama (10.38 Km), Tandala - Jangalo-Itolwa (5.0km), Itolwa- Nkulari -Mrijo (2.0km), Mrijo - Msaada(5.0Km),Itolwa -Nkulari-Mrijo Roads- M/s. Gwema Civil Engineering and Building Company Ltd
4	Routine/Periodic Maintenance and Spot Improvement of CRDB Bank - Kwa pakacha (0.45 Km), CRDB Bank -Kwa pakacha (Loop) (1.67Km), Shaloom kwa Godwin - Chekechea kwa chini (0.96Km), Mama wa PCCB - Kwa DR.NIMBO (0.48km), Forkland - Kwa Nafua - Kwa Mkuu wa Magereza(1.09 Km) , Kwa Kibasa - DR. Rugayana(0.55Km), Kwa Thomas - Tabu Budi (0.31 Km), Furaha Furniture - Ofisi ya CWT(0.71 Km), Kwa Mfala - Msikiti Hidaya(0.29km), Lai Mushi - Agent wa Soda(0.23Km), Brac Bank - Tumbero(0.24 Km), Kwa Mwalimu kimolo - Kwa Mohammed(0.19 Km), Kwa Dr. Sariya - Kwa Wile Mafuta (0.18 Km),KTC House - Ado Misitu (0.26 Km), Kwa Ally Sweta - Florida B (0.28Km), Kwa Kilua - Kwa Mzee Teko (0.39Km), Mnara wa Gereji - Kwa Mzee Majengo(0.34 Km), Sinza Bar - CWT-Usandawe JCT (0.26 Km), Kondo Inn - White House(0.26Km), Mnara wa Voda - Planet Hotel (0.4Km) Roads - M/s. Elcat Builders (T) Ltd
5	Periodic Maintenance of Mlimwa Hill 3.8km Road Section in City Council of Dodoma - M/s. Musons Engineers Ltd
SHINYANGA REGION – 2 PROJECTS	
1.	Routine Maintenance Periodic Maintenance and Sport Improvement along Hosea – Bonde la Miwa Roads 1.06 Km, Kaudo – Lawi Roads (Igomela)1.29km, Maji Hotel – Lyanzungu Roads 2.7 Km, Matala – Bomba la Wachina Roads 1.37km, Hosea- Bonde la Miwa 4 Lines 1m2 Box Culvert, Matala – Bomba La Wachina 3 Lines 1m2 Box Culverts and Maji Hotel – Lyanzungu 3lines 1m2 Box Culverts in Kahama Town Council - M/s. Silva Investment Co. Ltd
2	Periodic Routine and Sport Improvement Works along Old Mnadani – RC Church (1.7km), Omary -Phares (0.9km), Mhunze-Lubaga (5.4km), Ded Dc-Bless (0.21km) Ded Dc-Vick (0.21km), Kishapu-Mwakipoya (2km), Isoso -Mwabusiga (3km), Ded-Dc (4km) Songoi-Old Ded Office (1.Km), Dc Road (0.86km), Dc Kaji-Tag Church 0.39 Km, Kdc-Haji (0.156 Km) UWT Road (0.55km) in Kishapu District Council - M/s. Zalushi Women Group
MTWARA REGION – 1 PROJECT	
1	Routine & Recurrent Maintenance Works along Mtwara - Mikindani Municipal Council Roads - M/S. A & P Building & Civil Works Co Ltd

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SINGIDA REGION – 3 PROJECTS	
1	Construction of Open drainage and Culvert of Bidhaa Road, Minga Road 41, Itunguika Road 04, Minga Road and Spot improvement of Bidhaa Road, Itungukia Road 04, and Minga Road - M/s. Sunlon Enterprises and Building Contractors
2	Periodic Maintenance Works along Mtinko -Makuro -Diagwa (3 Km), Routine Maintenance Works Aalong Mudida- Kitwanasi (6 Km) and Mtinko- Senenenfuru (7 Km) Roads - M/s. Noptik Investment Ltd
3	Construction of Stone Mansonry water drainage and Spot improvement along Meru B-Pentagon,Itigi-Tambuka reli,Itigi-Puma, itigi-Damwelu ,Construction of ring culverts along : Songambebe,Maliazam-Relini,Itigi-Mnadani and Itigi-Tankini roads - M/s. Ngogo Engineering Ltd
SONGWE REGION – 6 PROJECTS	
1	Routine Maintenance of Katengele - Ibaba 11km, Vimetu - Lema 9km, Sange - Chilemba 14.6km, Kalembo - Kabale 3.9km and Ibunga - Mabula 6.5km Roads, Construction Of 0.89km drain of katengele - Isoko Road and Construction of one stone box culvert along Sange - Mswima Road - M/s. Wintu Co. Ltd
2	Routine Maintenance along Vwawa - Sumbuluwela 7.72km, Spot Improvement along the Roads of Chimbuya - Chizumbi 3km, Ihanda Rudewa - Chizumbi 0.6km, Ikomela - Mbebe 7km, Wiza Secondary - Magereza Road 3.6km, Killmampimbi - Matengu 3.5km, Selewa - Nambala s/m 3.33km and Simbeye - Igawanya Road 6.53km, Periodic Maintenance Along the Roads of Ihanda - Ipapa (along Ipunga - Ipapa section) 1.1km, Maguta - Roma 0.13km, Ilasi - Ilolo primary - Mbimba 2.0km and Vwawa street1 0.39km, Construction of Culverts Along Vwawa - Sumbaluwela 2lines, Hasamba - Namwanga 3 lines, Ihanda Rudewa - Chizumbi 1 line of culvert, CCM - Ukingani 2 lines, TANZAM - Ilolo 1 line, Vatcan Road 1 line, Ilolo - Masaki 1 box, and Vwawa - Igamba 2 lines, construction of stone masonry drains along the Roads of Ihanda - Rudewa - Chizumbi 300m, Maguta - Roma 200m and TACRI - Ilembo 120m, Periodic Maintenance of Ilasi - Radio 0.58km and Imperial - Baton 0.54km - M/s. Wisa General Enterprises and Construction Ltd
3	Periodic Maintenance along the Roads of Halungu - Nzinje A 1.68km, 1.0km and Vwawa - Igamba 1.0km, Spot Improvement along the Roads Nzinje B - Makambini - RRM 5.42km and Ivwanga - Iganduka 5.0km, Construction of Culverts Along the Roads of Halungu - Hampangala 4 lines, Nzije B - Makambini - RRM 4 lines and Bara - Ipapa 4 - M/s. Dacom Ltd
4	Periodic Maintenance along Luyenga Road 0.43km, Kata Road 0.35km, Kobe Road 0.19km, Morevian1 Road 0.24km, Moreviani 2 Road 0.36km, Kayanda Road 0.32km, Soloma Road 0.46km, Ibrahim Road 0.29km, Routine Maintenance of Mbangala loop 3km, Spot Improvement of Mbangala Loop 1.49km and to Construct 4 lines of Culverts along Mdula Road, Luyenga, Ibrahimu, Construction of Chizya Box Culvert Along Mtakuja Road and Construction of Storm water drain 0.2km Along Posta Road - M/s. Battallon Construction
5	Periodic Maintenance of Bomani - TTCL 0.42km, Mpemba - Chapwa - Tunduma 2km, Tunduma - Mpande 2km, Kilimanjaro - Tazara 2km, Routine Maintenance of Bomani - Sokokuu 0.4km, Kisimani - Mashineni 0.16km Road, 500m drains Mpemba - Chapwa - Tunduma and 500m drains Tunduma – Mpande - M/s. Richer Investment Co. Ltd

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6	Periodic Maintenance of Kesilia - Silvester 1.58km, Silvester Sec - Mpemba 2.96km, Chapwa - Chindi 5.5km, Machinjioni - Merusheli 2.17km, Chapwa - Kesilia 0.84km, Routine Maintenance of Machinjioni - Nansele 2.58km Road and Construction of 3 lines of Culverts along Machinjioni Nansele - M/s. CRS Tech. Co. Ltd
TANGA REGION – 1 PROJECT	
1	Construction of vented pipe alignment and masonry works along Pangani falls road at Cho +500, 4+900,9+500 - M/s. Mwalow Company Ltd
MARA REGION – 1 PROJECT	
1	Routine Maintenance (19.99km), Spot Improvement (5km), Periodic Maintenance (1.0km) and Culvert Construction (3nos) along Masurura - Ryamisanga - Kyasuke, Nyabange Cente -Manyara - Nyarukoru and Bugunga - Buruma - Kiabakari Roads - M/S J & Y Classic Contractor Ltd

Dodoma,
19th June, 2020

PHILIP I. MPANGO
Minister of Finance and Planning