

GOVERNMENT NOTICE NO. 516 Published On. 3/7/2020

THE VALUE ADDED TAX ACT,  
(CAP. 148)

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**ORDER**

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*(Made under section 6(2))*

THE VALUE ADDED TAX (EXEMPTION) (SUPPLY OF 5 MOTOR VEHICLE) (MINISTRY  
OF WATER) (M/S UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS))  
ORDER, 2020

Citation and  
commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Supply of 5 Motor Vehicle) (Ministry of Water) (M/S United Nations Office for Project Services (UNOPS) Order, 2020 and shall be deemed to have come into operation on 13<sup>th</sup> May,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 to be used solely in the project for Protection of Water Sources Project is hereby exempted.

(2) for the avoidance of doubt the goods imported or purchased locally, whether directly by the government entity or through a contractor shall remain the property of the Government of the United Republic.

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 granted if the said goods or services are used for other purposes or sold or disposed of in any way to another person not entitled to enjoy similar privileges conferred under this Order.

Expiry

4. This Order shall expire on 28<sup>th</sup> July 2020.

*Value Added Tax (Exemption) (Supply of 5 Motor Vehicle) (Ministry of Water)  
(M/S United Nations Office for Project Services (Unops))*

*GN. NO. 516 (Contd.)*

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SCHEDULE  
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*(Made under paragraph 2)*

GOODS

S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or imported)
	GOODS			
1.	Land Cruiser Prado Station Wagon 150 TXL- 2018 Facelift Model	2	Pcs	Imported
2.	Toyota HILUX Double Cabin 2.4 Turbo Diesel RHD 5 Seat Facelift Model	1	Pcs	Imported
3.	Land Cruiser Hard Top 76 Series 5 door 10 Seater	1	Psc	Imported
4.	Land Cruiser LC200 GXR 8 Seater V8 Diesel Manual Colour: White	1	Psc	Imported

Dodoma,  
19<sup>th</sup> June, 2020

PHILIP. I. MPANGO  
*Minister of Finance and Planning*