

GOVERNMENT NOTICE NO. 570 published on. 24/7/2020

THE VALUE ADDED TAX ACT,
(CAP. 148)

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ORDER
—

(Made under section 6(2))
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THE VALUE ADDED TAX (EXEMPTION) (SUPPLY OF PIPES AND FITTINGS FOR LUHIMBALILO NAIKESI VILLAGE PROJECTS) (SONGEA URBAN WATER SUPPLY AND SANITATION AUTHORITY (SOUWASA)) (M/S PLASCO LTD) ORDER, 2020

Citation and
Commencement

1. This Order may be cited as the Value Added Tax (Exemption) Supply of Pipes and Fittings for Luhimbalilo Naikesi Village Projects (Songea Urban Water Supply and Sanitation Authority (SOUWASA)) (M/S Plasco Ltd) Order, 2020 and shall be deemed to have come into operation on the 19th day of June, 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 (TRA), 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 M/s Plasco Ltd for SOUWASA to be used solely in the Supply of Pipes and Fittings for Luhimbalilo Naikesi Village Projects is hereby exempted.

(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.

Value Added Tax (Exemption) (Supply of Pipes and Fittings for Luhimbalilo Naikesi Village Projects) (Songea Urban Water Supply and Sanitation Authority (Souwasa)) (M/S Plasco Ltd)

GN. NO. 570 (Contd.)

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

Expiry

4. This Order shall expire on 18th day of June, 2021.

Value Added Tax (Exemption) (Supply of Pipes and Fittings for Luhimbalilo Naikesi Village Projects) (Songea Urban Water Supply and Sanitation Authority (Souwasa)) (M/S Plasco Ltd)

GN. NO. 570 (Contd.)

SCHEDULE

(Made under paragraph 2(1))

GOODS AND SERVICES

S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE (Local or Imported)
1.1	HDPE PIPE 160 MM PN 10	9600M	M	Local
1.2	HDPE PIPE 160 MM PN 12.5	2100M	PC	Local
1.3	HDPE PIPE 160 MM PN 16	1000M	PC	Local

Dodoma,
11th july,, 2020

PHILIP I. MPANGO
Minister of Finance and Planning