

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

GOVERNMENT NOTICE NO. 583 published on 31/7/2020

THE VALUE ADDED TAX ACT,
(CAP. 148)

ORDER

(Made under sections 6 (2))

THE VALUE ADDED TAX (EXEMPTION) (ROADS AND BRIDGES PROJECTS FUNDED BY THE GOVERNMENT OF UNITED REPUBLIC OF 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 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 to this Order.

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 here by 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
- (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

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

GN. NO. 583 (Contd)

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 be payable as if this exemption had not been made 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 upon expiry of a contract in respect of projects specified in the Second Schedule.

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

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

GN. NO. 583 (Contd)

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
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.

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

GN. NO. 583 (Contd)

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

SECOND SCHEDULE

PROJECTS AND CONTRACTORS

MBEYA REGION – 1 PROJECT	
1	Periodic Maintenance Works Along Tag - Darajani (6.38km), Relini - Mbiza (1km), Chacha Road (1km), Nanenane Road (2km) & Spot Improvement Works Along Ulambya Road (3km), Stembela 2 Road (1.06km), Uyole Esc Road (1.84km), Mwamgwina Road (1.07km), Posta - Relini (Makasini Road) 1.71km And Isyesye Sec Road (0.2km)) - M/S. Narmo Company Ltd
SINGIDA REGION – 2 PROJECTS	
1	Upgrading To Double Surfacing Dressing Of Itigi Roads (1.1km - M/S. Gopro Construction Ltd
2	Upgrading To Double Surfacing Dressing Of Mkalama Hq Roads (1.0km - M/S. Megatech Construction Co. Ltd
MOROGORO REGION – 4 PROJECTS	
1	Construction Of Solid Drift Along Chakwale - Leshata Road In Gairo District Council) - M/S. Ismila Enterprises Ltd
2	Upgrading Of Malinyi Town Roads (1.0km) To Bitumen (Double Surface Dressing Standard) In Malinyi District Council – M/S The Globalink Contractor Ltd
3	Emergence Works At Berega Bridge Along Berega - Dumbalume Road In Kilosa District Council - M/S The Globalink General Contractors Limited

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

GN. NO. 583 (Contd)

4	Consultancy Services For Carrying Geotechnical Investigation Of Proposed Reinforced Concrete Bridge Construction At Mngeta River 26m Span Along Mchombe-Mbasa Road, Chiwachiwa And Ruipa Bridges Along Kisege - Chiwachiwa - Lavena Road In Kilombero District Council - M/S Iteco Consult (T) Ltd
TANGA REGION – 6 PROJECTS	
1	Spot Improvement Of Bokwa- Lengatei Road (0.4km), Periodic Maintenance Of Kiegea- Masagalu Road (3.6km) And Muheza- Masagalu Road (2.2km).- M/s J.P. Traders Ltd
2.	Upgrading Of Pangadeco Road To Double Surface Bitumen Standard - M/S Serc Construction Co Ltd
3	Periodic Maintenance Of City Unpaved Road (Upgrading Of Mabawa Msambweni Rd2 Paved-066km) - M/S Hari Singh And Sons Limited
4	Upgrading Of Kibwengo - Majimaji - Sokoni Roads To Double Surface Dressing Bitumen Standard - M/S Peace Construction Limited
5	Upgrading Of Bombay Road To Double Surface Dressing Bitumen Standard - M/S Makudo Engineering Company Limited
6	Emergency Works Along Kumbamtoni Roads No. 2- M/s Peace Construction Ltd
MWANZA REGION – 7 PROJECTS	
1	Upgrading Of Bomani Road (0.5km) And Misungwi Hospital Road(0.5km) To Double Surface Dressing In Misungwi District Council - M/S Kaserkandis Construction & Transport Co. Ltd
2	Upgrading Of Tanganyika- Ccm Road(0.32km), Maktaba – Ccm(0.20km), Nmb – Machinjioni(0.18km), Uwanjani – Nmb(0.32km) To Double Surface Dressing Standard In Kwimba DistriRoutine Maintenance Along Nyakaliro - Lushamba 6 Km, Periodic Maintenance Along Bulyaheke Itabagumba - Mwaloni 2 Km, Nyakaliro Lushamba 0.75, Sport Improvement Along Nyakasasa - Nfunzi - Mwaloni 4.6 Km, Kabaganga - Nyamiswi - Ntama 8.5 Km, Culvert Installation Along Nyakasasa - Nfunzi - Mwaloni 4 Lines, Nyakaliro - Lushamba 2 Lines And Construction Of Box Culvert (Three Cells) Along Buhama – Nyakasasa Roadct Council - M/S Kaserkandis Construction & Transport Co. Ltd - M/S Paclad Construction Co. Ltd
3	Routine Maintenance Along Nyakaliro - Lushamba 6 Km, Periodic Maintenance Along Bulyaheke Itabagumba - Mwaloni 2 Km, Nyakaliro Lushamba 0.75, Sport Improvement Along Nyakasasa - Nfunzi - Mwaloni 4.6 Km, Kabaganga - Nyamiswi - Ntama 8.5 Km, Culvert Installation

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

GN. NO. 583 (Contd)

	Along Nyakasasa - Nfunzi - Mwaloni 4 Lines, Nyakaliro - Lushamba 2 Lines And Construction Of Box Culvert (Three Cells) Along Buhama – Nyakasasa Road - M/S Paclad Construction Co. Ltd
4	Routine Maintenance Works (Patch Works) Along Bwiru Road (3.6 Km), Furahisha Road (0.6 Km), Kitangiri Road (1.6 Km), Mecco Road (1.8 Km), Pasiansi - Buzuruga Road (7.44 Km), Penda Road (1.3 Km), Tunza Loop Road (4.7 Km), Sanga - Kiloleli (0.2 Km) - M/S Gobi Enterprises Ltd
5	Construction Of Culvert Along Nakatunguru - Kigara Road In Ukerewe District Council - M/S Lugwesa Construction. Ltd
6	Routine Maintenance Along Nyeunge - Kayenze 3km, Manispaa - Kasisa 5 Km, Sport Improvement Along Bupandwa - Songambe- Mwahodi 4.5km, Ukirigulu - Chamahwa 6 Km, Kafunzo - Chintu 2.5km, Kahunda Sokoni - Victoria - Katwe 4km, Kagera - Migongo 4 Km, Periodic Maintenance Along Fpct - Mp Office 0.3km, Sokoni - Police 0.21km, Nyeunge - Kayenze 0.5km And Culvert Installation Along Kafunzo - Chintu 3 Lines - M/S Yemba Co. Ltd
7	Routine Maintenance Along Kameya-Kazilankanda (4.1km), Mahande-Kazilankanda-Kagunguli Road (8km), Chamuhunda-Kazilankanda Road (4km) And Nansio-Kilimabuye Road (8.06km) In Ukerewe District Council - M/S Bayona Construction Co.Ltd
RUVUMA REGION – 2 PROJECTS	
1	Upgrading of Mbambabay Town Roads To Tarmac Standard Along Kilosa - Bomani Road And Ikuku Ndogo Bomani Mpya Road - M/S. Ovans Construction Co. Ltd
2	Upgrading Of Madaba Town Roads To Bituminous (Madaba - Lita Road) - M/S. Eima General Supply Ltd
IRINGA REGION – 6 PROJECTS	
1	Upgrading Of Mafinga Town Roads To Tarmac Standard (1km) In Mafinga Town Council - M/S. Webco Limited
2	Periodic Maintenance Along Nyang'oro 1 - Igula And Spot Improvement Of Nzihi - Mlambalasi - Kiwere 2 And Routine Maintenance Of Kihorogota - Mkulula - Isaka And Ndolela - Mikongwi Roads In Iringa District Council - M/S. Gwantwa Contractors Ltd
3	Spot Improvement Of Lulanda - Mpangatazara (9.0km) Road In Mufindi District Council - M/S. Gwema General Enterprises Co. Ltd
4	Spot Improvement Of Makota 2 - Isupilo 2, Tosamaganga 4 - Ibanga Moyo And Tosamaganga 3 - Weru & Routine Maintenance Of Mapogoro - Ugwachanya 3 And Tanangozi - Kaning'ombe - Makongati In Iringa

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

GN. NO. 583 (Contd)

	District Council - M/S. Awa Builders Ltd
5	Periodic Maintenance Of Mgama - Ilandutwa, Udumuka - Igomtwa, & Spot Improvement Of Ifunda 1 - Udumuka, Ilandutwa 1 - Ifunda 2 And Routine Maintenance Of Itwaga - Udumuka Roads In Iringa District Council - M/S. Arm Communication Ltd
6	Routinemaintenance Along Changarawe Sec 1 - Ujenzi, Rungemba 1 - Maduma, Rungemba 1 - Isalavu, Spot Improvement Along Changarawe Sec 1 - Ujenzi, Rungemba 1 - Maduma, Rungemba 1 - Isalavu, Construction Of Concrete Pipe Culverts On Changarawe Sec 1 - Ujenzi, Ndolezi 1 - Isalavanu Sec, Rungemba 1 - Maduma, Rungemba 1 - Isalavanu, Makwava - Rungemba And Construction Of Lined Ditches On Changarawe Sec 1 - Ujenzi Roads 1 Mafinga Town Council - M/S. Arm Communication Ltd
KIGOMA REGION – 8 PROJECTS	
1.	Upgrading Vareri - Murusi Stand 0.26km, Bus Stand Road 0.68 Km, And Nmb – Kiganamo - Sofya 0.58 Km To Bituminous Standard - M/S Malagarasi Enterprises & Contractors Ltd And Modern Agrico Ltd Jv
2	Routine Maintenance Along Muyama - Biharu 4km, Biharu - Kigege 3km, Muyama - Mugeru 10.27km, Songambebe - Munyegera 8km, Kasumo - Muyama 11km, Kibande - Nyamugali 8.42km And Spot Improvement Along Kajana - Katundu 3km, Mugeru - Kajana 3km, Muyama - Kajana 3km, Buhoro - Kasumo 5km, Buhoro - Katundu 3km Songa M/S Mkaka Construction (T) Ltd, mbele - Munyegera (10km), Muyama - Munyegera (7km) And Muyama - Kasumo (11km) - M/S Mkaka Construction (T) Ltd,
3	Routine Maintenance Along Nyankoronko - Bukuba - Bwafumba 6/7km, Buhigwe - Mwayaya 6.65km, Kibwigwa – Mkatanga 4.3km, Janda - Muhunga 9.74km, Kitambuka - Kibande 8.89km, Buhigwe - Kibwigwa 4.22km, Bukuba - Muhunga 11.43km And Spot Improvement Along Kibwigwa - Kitambuka 4km, Munanila - Muhinda 5km, Nyarubozu - Nyarubanda Jct - Muhinda 2km And Kibwigwa - Mwayaya 3km - M/S Sean Mark & Co. Ltd
4	Routine Maintenance Along Kigogwe - Murungu 10.5km, Muzenze - Kigogwe 2km, Munzeze - Kwitanga 5.42km, Kinazi - Kimara 2.31km And Periodic Maintenance Along Buhigwe Urban Roads 4km - M/S Kengele Co. Ltd
5	Upgrading Of Njiapanda – Sokoni And Sokoni Railway Station Roads At Uvinza 0.9km To Bituminous - M/S Mbuya's Contractors Co. Ltd,

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

GN. NO. 583 (Contd)

6	Upgrading Of District Hospital Road (Buhigwe) 0.8km To Bituminous Standard - M/S Cosons Investment Co. Ltd,
7	Upgrading Of Kibondo – Nduta Road 0.54km And Mm – Petrol Station – Nhc Road 0.36km To Bituminous Standard - M/S Cosons Investment Co. Ltd
8	Upgrading Of Nyaronga Road – Tabasamu Guest House Office Road 0.54km, And Sokoni – Rc Mission Road 0.087km To Bituminous Standard - M/S Hajoka Internation Co. Ltd
MARA REGION – 5 PROJECT	
1	Routine & Recurrent Maintenance Works Along Mtwara - Mikindani Municipal Council Roads - M/S. A & P Building & Civil Works Co Ltd
2	Rehabilitation Of Nkende-Magoma-Kebweye-Kemakorere Road To Gravel Road (Gr)- M/S Tolerance Engineering Co.Ltd
3	Upgrading Of Nyankanga-Nyakatende Road To Tarmac Standard (1km) - M/S Vibe International Ltd
4	Upgrading Of Rorya Town Roads At Rorya Head Office To Tarmac Standard (1.0km) - M/S Kaserkandis Construction And Transport Co.Ltd
5	Upgrading Of Mugumu Town Roads (1.0km) To Double Surfacing Bitumen Standard (Dbsd) - M/S Stanley Engineering Company Ltd
DAR ES SALAAM REGION – 9 PROJECTS	
1	Routine Maintenance (Unpaved) – (Kituo Cha Sheria, Kanisani Sinza Rc, Mahakamani Sinza, Sheikh Bofu) – 3.3 Km Roads In Ubungo Municipality - M/S Ufunuo Technics Limited
2	Routine Maintenance (Unpaved) – (Magengeni Kwa Msuguri, Njeteni, Msewe, Kwa Ovyo, Kwa Msuguri) – 11.5 Km Roads In Ubungo Municipality - M/S Mpeha 2000 Ltd
3	Routine Maintenance (Unpaved) – (King’ongo, Arsenal Magoti, Kimara Baruti Kwa Komba, Kibanda Cha Mkaa) – 4.8 Km Roads In Ubungo Municipality - M/S Jimistin Investment Limited
4	Spot Improvement Of Osama Road, Utulivu-Goba Majengo, Makonda And Mbezi Makabe Roads -7.1 Km Roads In Ubungo Municipality - M/S Ufunuo Technics Limited Jv Rumu Company Limited,
5	Construction Of Double Cell Culvert At Gide River Kimara Baruti In Ubungo Municipality - M/S Mpeha 2000 Ltd
6	Spot Improvement (Saranga, Suca, Bonyokwa, Luguruni Sisters Kwembe) – 5.1 Km Roads In Ubungo Municipality - M/S. Osaka Construction (T) Ltd

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

GN. NO. 583 (Contd)

7	Upgrading Of Mikadi Beach – Sheraton (0.5km) Road Into Asphalt Concrete Standard In Kigamboni Municipality - M/S Osaka Construction (T) Ltd
8	Construction Of Mbutu Box Culvert And Approach Road (100m) In Kigamboni Municipality - M/S Ballcon Construction (T) Ltd
9	Periodic Maintenance Of Gold Star (Tangi Bovu) (1.24km) And Spot Improvement Of Nyota (0.65km) And Selous (0.659km) Road In Kinondoni Municipality - M/S Controlled Blasting & Construction Ltd
SHINYANGA REGION – 10 PROJECTS	
1	Upgrading Of Ushetu Urban Roads (1.0km) – Nyamilangano – Ngokolo – Butiku (0.5km) And Nshimba – Mapamba – Nyamilangano (0.5km) To Tarmac Standard In Ushetu District Council - M/S Hajoka International Co Ltd
2	Upgrading Of Msalala Town Roads To Tarmac Standard In Msalala District Council - M/S D4n Company Limited
3	Upgrading Kishapu Town Roads (Ded – Dc & Madukani Roads) To Tarmac Standard In Kishapu District - M/S Jossam And Company. Ltd
4	Drainage Works Along Bulekelea - Mwajidalala Road (Manonga Bridge Approaches) In Kishapu District Council - M/S Nela Construction
5	Spot Improvement Works Along Sheli – Green Angel Road (Road No.174315) In Kahama Town Council - M/S Mld Investment Co. Ltd
6	Spot Improvement And Bridge/Culvert Along Mwawaza - Iselamagazi, Didia - Solwa, Mwasekagi - Mwandutu And Kabanga - Mwamalulu Roads In Shinyanga District Council - M/S Silva Investment Company Limited
7	Urgent Maintenance Works Along Kacu Road 0.5km; Rdno. 174576, Chansi Road 1 (0.9km); Road No. 174147, Chansi Road 2 (0.24km); Rd No 174148 And Nyanshimbi - Inyanga Road (0.7km); Road No. 174244 In Kahama Town Council - M/S Jossam & Company Limited
8	Urgent Maintenance Works Along Gogadi Road No: 174042 In Kahama Town Council - M/S Mld Investment Co. Ltd
9	Periodic Maintenance Along Uyogo – Ulowa – Nonwe (Ihata) In Ushetu District Council (Road Code – 176003) - M/S Arjaz Women Technology
10	Repair Of Patches And Shoulders In Malecos, Hospital, Boma And Swynertone Roads In Shinyanga Municipal Council - M/S Manguto Investment Company Ltd
DODOMA REGION – 1 PROJECT	

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(Tarura)*

GN. NO. 583 (Contd)

1	Emergency Works Along Kizota – Jkt Road - M/S Juwa Company Ltd
SIMIYU REGION – 1 PROJECT	
1	Upgrading Of Madeco – Kumalija (0.7km) And New Stand Roads (0.3km) To Double Urface Dressing Standard At Maswa District Council - M/S Afitrust Group Ltd
COAST REGION – 3 PROJECTS	
1	Pavement Along Ccm – Msumbiji Road And Maneromango Junction – Sanze Junction Office - M/S Nangara Traders Ltd
2	Bridge Protection Along Ruvu – Kidogozero Road - M/S Tinya Company Ltd
3	Construction Of Concrete Culvert At Utete Urban- M/S Nyagama Investment Ltd

Dodoma,
11 July, 2020

PHILIP .I. MPANGO,
Minister of Finance and Planning