

*Value Added Tax (Exemption) (Upgrading of Lupeta – Wimba – Izumbwe Road
(10.1 Km) to Bitumen Standard) (Tanzania Rural and Urban Roads Agency
(Tarura) (M/S Canopies International (T) Ltd)*

GOVERNMENT NOTICE NO. 591 published on 31/7/2020

THE VALUE ADDED TAX ACT,
(CAP. 148)

ORDER

(Made under sections 6 (2))

THE VALUE ADDED TAX (EXEMPTION) (UPGRADING OF LUPETA – WIMBA – IZUMBWE
ROAD (10.1 KM) TO BITUMEN STANDARD) (TANZANIA RURAL AND URBAN ROADS
AGENCY (TARURA) (M/S CANOPIES INTERNATIONAL (T) LTD) ORDER, 2020

Citation and
Commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Upgrading of Lupeta – Wimba – Izumbwe Road (10.1 Km) to Bitumen Standard) (Tanzania Rural and Urban Roads Agency (TARURA) (M/S Canopies International (T) Ltd) Order, 2020 and shall be deemed to have come into operation on the 17th day of March 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, the whole of the Value Added Tax payable on the goods or services specified in the schedule to this Order, imported or locally purchased prior to clearance through customs by or on behalf of M/S Canopies International (T) Ltd be used solely in the project of Upgrading of Lupeta – Wimba – Izumbwe Road (10.1 Km) to Bitumen Standard) is here by exempt.

(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 made where the

*Value Added Tax (Exemption) (Upgrading of Lupeta – Wimba – Izumbwe Road
(10.1 Km) to Bitumen Standard) (Tanzania Rural and Urban Roads Agency
(Tarura) (M/S Canopies International (T) Ltd)*

GN NO. 591 (Contd)

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 as conferred under this Order.

Expiry

4. This Order shall expire on the 16th day of November, 2020.

SCHEDULE

(Made under paragraph 2(1))

GOODS OR SERVICES

S/N	ITEM DESCRIPTION	UNIT OF MEASURE	QUANTITY	PLACE OF PURCHASE (Local or Imported)
1	CEMENT	TONNES	2000	Local
2	AGGREGATES FOR SURFACE DRESSING	M ³	1500	Local
3	AGGREGATES FOR CONCRETE	M ³	3400	Local
4	BRC MESH	TONNES	76	Local
5	REINFORCEMENTS	TONNES	28	Local
6	SAND	M ³	3300	Local
	DAMP PROOF MEMBRANE (Polithene)			

*Value Added Tax (Exemption) (Upgrading of Lupeta – Wimba – Izumbwe Road
(10.1 Km) to Bitumen Standard) (Tanzania Rural and Urban Roads Agency
(Tarura) (M/S Canopies International (T) Ltd)*

GN NO. 591 (Contd)

7	sheet gauge 500)	M ²	16730	Local
8	MARINE BOARDS	PCS	150	Local
9	80/100 PENETRATION GRADE BITUMEN	DRUM	640	Local
10	MC-30 CUT-BACK BITUMEN	DRUM	320	Local
11	FOUR WHEEL DRIVE DOUBLE CABIN PICK UP	EACH	1	Local/Imported
		No.	1	Local
HIRING OF EQIPMENT				
1	Bull Dozer	HRS		Local
2	Excavator	HRS	1	Local
3	Dump Trucks	HRS	1	Local
4	Motor Grader	HRS	1	Local
5	Roller Compactor	HRS	1	Local
6	Water Bowser	HRS	1	Local
7	Compressor	HRS	1	Local
8	Bitumen Distributor	HRS	1	Local
9	Pneumatic Roller	HRS	1	Local
10	Chipping Spreader	HRS	1	Local

*Value Added Tax (Exemption) (Upgrading of Lupeta – Wimba – Izumbwe Road
(10.1 Km) to Bitumen Standard) (Tanzania Rural and Urban Roads Agency
(Tarura) (M/S Canopies International (T) Ltd)*

GN NO. 591 (Contd)

11	Wheel Loader	HRS	1	Local
12	Back Hoe Loader	HRS	1	Local
13	Transit Mixer	HRS	1	Local

Dodoma,
11 July, 2020

PHILIP .I. MPANGO,
Minister of Finance and Planning