

GOVERNMENT NOTICE NO. 638 published on.....

17 AUG 2020  
D. Shau

THE VALUE ADDED TAX ACT,  
(CAP. 148)

**ORDER**

*(Made under section 6 (2))*

THE VALUE ADDED TAX (EXEMPTION) (NATIONAL TUBERCULOSIS AND LEPROSY PROGRAMME (NTLP)) (PROVISION OF 160 BROADCASTING RADIO SPOTS ON TUBERCULOSIS) (M/S CLOUDS ENTERTAINMENT COMPANY LIMITED) (MINISTRY OF HEALTH, COMMUNITY DEVELOPMENT, GENDER, ELDERLY AND CHILDREN) ORDER, 2020

Citation and  
commencement

1. This Order may be cited as the Value Added Tax (Exemption) (National Tuberculosis and Leprosy Programme (NTLP)) (Provision of 160 Broadcasting Radio Spots on Tuberculosis) (M/s Clouds Entertainment Company Limited) (Ministry of Health, Community Development, Gender, Elderly and Children) Order, 2020 and shall be deemed to have come into operation on the 19<sup>th</sup> day of June, 2020.

Exemption

2. 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 Broadcasting Services of 160 Radio Spots locally purchased by or on behalf of Ministry of Health, Community Development, Gender, Elderly and Children to be used solely in the project of Provision of 160 Broadcasting Radio Spots on Tuberculosis is hereby exempt.

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 services are used for other purposes or 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 on 18<sup>th</sup> day of September, 2020.

Dodoma,  
.....30/7/...2020

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