

*Value Added Tax (Exemption) (Supply of Insurance for Motor Vehicle With  
Registration Number DFPA 9956) (National Aids Control Programme (NACP))  
(Ministry of Healthy, Community Development, Gender, Elders and Children)*

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GOVERNMENT NOTICE No. 645 Published On. 14/8/2020

THE VALUE ADDED TAX ACT,  
(CAP. 148)

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**ORDER**  
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*(Made under section 6 (2))*  
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THE VALUE ADDED TAX (EXEMPTION) (SUPPLY OF INSURANCE FOR MOTOR  
VEHICLE WITH REGISTRATION NUMBER DFPA 9956) (NATIONAL AIDS CONTROL  
PROGRAMME (NACP)) (MINISTRY OF HEALTHY, COMMUNITY DEVELOPMENT,  
GENDER, ELDERS AND CHILDREN) ORDER, 2020

Citation and  
commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Supply of Insurance Service for a Motor Vehicle with Registration Number DFPA 9956) (National Aids Control Programme (NACP)) (Ministry of Healthy, Community Development, Gender, Elders and Children) Order 2020 and shall be deemed to have come into operation on the 19<sup>st</sup> 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, 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 Healthy, Community Development, Gender, Elders and Children for the National Aids Control Programme (NACP) Project is hereby exempt.

(2) For avoidance of doubt, the goods imported or locally purchased, whether directly by the

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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 be payable as if this exemption had not been made 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 as are conferred under this Order.

Expiry

4. This Order shall expire on 18<sup>th</sup> day of September, 2020

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SCHEDULE  
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SERVICES

S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
1	Comprehensive Motor vehicle Insurance cover for DFP 9956 Toyota Pickup Hilux	1	Various	LOCAL

Dodoma,  
30<sup>th</sup> July, 2020

PHILIP I. MPANGO  
*Minister of Finance and Planning*