

Value Added Tax (Exemption) (Supply of Insurance Service for Five Motor Vehicles) (M/S National Insurance Corporation of Tanzania Ltd) (Ministry of Healthy, Community Development, Gender, Elderly and Children)

GOVERNMENT NOTICE NO 646 published on 14/8/2020

THE VALUE ADDED TAX ACT,
(CAP. 148)

ORDER

(Made under Section 6(2))

THE VALUE ADDED TAX (EXEMPTION) (SUPPLY OF INSURANCE SERVICE FOR FIVE MOTOR VEHICLES) (M/S NATIONAL INSURANCE CORPORATION OF TANZANIA LTD) (MINISTRY OF HEALTHY, COMMUNITY DEVELOPMENT, GENDER, ELDERLY AND CHILDREN) ORDER, 2020

Citation and commencement

1. The Value Added Tax (Exemption) (Supply of Insurance Service for Five Motor Vehicles) (M/S National Insurance Corporation of Tanzania Ltd) (Ministry of Health, Community Development, Gender, Elderly and Children) 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 Ministry of Healthy, Community Development, Gender, Elderly and Children to be used solely in the Project Supply of Insurance Service for Five Motor Vehicles is hereby 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 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 18th day of October, 2020.

Value Added Tax (Exemption) (Supply of Insurance Service for Five Motor Vehicles) (M/S National Insurance Corporation of Tanzania Ltd) (Ministry of Healthy, Community Development, Gender, Elderly and Children)

GN NO – 646(Contd)

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SCHEDULE A
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SERVICE

/N	Item Description	Quantity (Qty)	Unity Of Measure	Place of Purchase of Items (Local)
1	Motor Vehicles Land Cruiser Hard Top, 10 Seaters 5 Doors.	1	Each	Local
2	Motor Vehicle Land Cruiser Prado Station Wagon 150txl-Facelift Mode	1	Each	Local
3	Motor Vehicle Land Cruiser Prado Station Wagon 150txl-Facelift Mode	3	Each	Local

Dodoma,
30th July,2020

PHILIP I. MPANGO
Minister of Finance and Planning