

*Value Added Tax (Exemption) (Supply and Installation of Hand Sanitizer Machines and Liquid) (M/S Pest Cone) (Ministry of Healthy, Community Development, Gender, Elderly and Children)*

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*GN NO 649 (Contd)*

GOVERNMENT NOTICE NO 649 Published On 14/8/2020

THE VALUE ADDED TAX ACT,  
(CAP. 148)

**ORDER**

*(Made under Section 6(2))*

THE VALUE ADDED TAX (EXEMPTION) (SUPPLY AND  
INSTALLATION OF HAND SANITIZER MACHINES AND LIQUID) (M/S  
PEST CONE) (MINISTRY OF HEALTHY, COMMUNITY  
DEVELOPMENT, GENDER, ELDERLY AND CHILDREN) ORDER, 2020

Citation and commencement                    **1.** The Value Added Tax (Exemption) (Supply and Installation of Hand Sanitizer Machines and Liquid) (M/S Pest Cone) (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.**-(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 of Supply and Installation of Hand Sanitizer Machines and Liquid 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 18<sup>th</sup> day of October, 2020.

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*GN. NO. 649 (Contd)*

SCHEDULE A

GOODS AND SERVICES

S/N	Item Description	Quantity (Qty)	Unity of Measure	Place of Purchase (Local)
1.	Hand Sanitizer Machine	3	EACH	Local
2.	Hand Sanitizer Liquid	10Lt	EACH	Local
3.	Installation Cost Per Hand Sanitizer Machine	Various	EACH	Local

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

PHILIP I. MPANGO  
*Minister of Finance and Planning*