

*Value Added Tax (Exemption) (Provision of Service and Maintenance of Dfpa  
3934 Toyota Land Cruiser) (M/S Tanzania Electrical, Mechanical and  
Electerotics Services Agency (Temesa)) (Ministry of Healthy, Community  
Development, Gender, Elderly and Children (Nacp))*

*GN. NO.650(Contd)*

GOVERNMENT NOTICE NO 650 Published On 14/8/2020

THE VALUE ADDED TAX ACT,  
(CAP. 148)

**ORDER**

*(Made under Section 6(2))*

THE VALUE ADDED TAX (EXEMPTION) (PROVISION OF SERVICE AND  
MAINTENANCE OF DFPA 3934 TOYOTA LAND CRUISER) (M/S TANZANIA  
ELECTRICAL, MECHANICAL AND ELECTERONICS SERVICES AGENCY  
(TEMESA)) (MINISTRY OF HEALTHY, COMMUNITY DEVELOPMENT,  
GENDER, ELDERLY AND CHILDREN (NACP)) ORDER, 2020

Citation and  
commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Provision of Service and Maintenance of 3934 Toyota Land Cruiser) (Tanzania Electrical, Mechanical and Electronics Services Agency (TEMESA)) (Ministry of Healthy, Community Development, Gender, Elderly and Children (NACP)) 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 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 (NACP), to be used solely in the Project of Provision of Service and Maintenance of DFPA 3934 Toyota Land Cruiser is hereby exempt.

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

*Value Added Tax (Exemption) (Provision of Service and Maintenance of Dfpa  
3934 Toyota Land Cruiser) (M/S Tanzania Electrical, Mechanical and  
Electerronics Services Agency (Temesa)) (Ministry of Healthy, Community  
Development, Gender, Elderly and Children (Nacp))*

---

*GN. NO.650(Contd)*

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.

*Value Added Tax (Exemption) (Provision of Service and Maintenance of Dfpa  
3934 Toyota Land Cruiser) (M/S Tanzania Electrical, Mechanical and  
Electerionics Services Agency (Temesa)) (Ministry of Healthy, Community  
Development, Gender, Elderly and Children (Nacp))*

*GN. NO.650(Contd)*

—  
SCHEDULE  
—

SERVICES

S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
1	Service and maintenance of DFPA 3934 Toyota Land Cruiser	1	Various	LOCAL

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

PHILIP I. MPANGO  
*Minister of Finance and Planning*