

Value Added Tax (Exemption) (Purchasing of Five Tyres for A Motor Vehicle Dfpa 1030 Toyota Rav 4) (National Aids Control Programme (Nacp)) (Ministry of Healthy, Community Development, Gender, Elders and Children)

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THE VALUE ADDED TAX ACT,
(CAP. 148)

ORDER

(Made under section 6 (2))

THE VALUE ADDED TAX (EXEMPTION) (PURCHASING OF FIVE TYRES FOR A MOTOR VEHICLE DFPA 1030 TOYOTA RAV 4) (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) (Purchasing of Five Tyres for a Motor Vehicle DFPA 1030 Toyota RAV 4) (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 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, 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 to be used solely for the project of Purchasing five Tyres for a motor vehicle DFPA 1030 Toyota RAV 4 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.

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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 September, 2020

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SCHEDULE

GOODS AND SERVICE

S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
1	Dunlop Tyres 225/65/R17 for DFPA 1030 Toyota RAV 4	5	Various	LOCAL

Dodoma,
30th July,2020

PHILIP I. MPANGO
Minister of Finance and Planning