

GOVERNMENT NOTICE No. 737 Published On. 4/9/2020

THE VALUE ADDED TAX ACT,  
(CAP. 148)

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**ORDER**  
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*(Made under section 6(2))*

THE VALUE ADDED TAX (EXEMPTION) (SUPPLY OF TWO MOTOR VEHICLES)  
(MINISTRY OF CONSTITUTION AND LEGAL AFFAIRS) ORDER, 2020

Citation and  
Commencement

**1.** The Value Added Tax (Exemption) (Supply of Two Motor Vehicles) (Ministry of Constitution and Legal Affairs) Order, 2020 and shall be deemed to have come into operation on the 23<sup>rd</sup> day of July, 2020.

Exemption

**2.** 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 the Ministry of Constitution and Legal Affairs to be used solely in the Project of Supply of two Motor Vehicles is hereby exempt.

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.

*Value Added Tax (Exemption) (Supply of Two Motor Vehicles) (Ministry of  
Constitution and Legal Affairs)*

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*G.N. No. 737 (Contd.)*

Expiry

**4.** This Order shall expire on 15<sup>th</sup> day of  
October, 2020

*Value Added Tax (Exemption) (Supply of Two Motor Vehicles) (Ministry of  
Constitution and Legal Affairs)*

*G.N. No. 737 (Contd.)*

SCHEDULE

*(Made under paragraph 2)*

GOODS

S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
	A. GOODS			
1	Land Fortuner 1GD Diesel, Chassis No. AHTKA3FSX00624360-Engine No. 1GD-0784145 Grey Metallic; and  Land Fortuner 1GD Diesel, Chassis No. AHTKA3FS600624582- EngineNo. 1GD-0792966 Grey Metallic and	2	EA	Imported

Dodoma,  
31<sup>st</sup> August, 2020

PHILIP I. MPANGO  
*Minister of Finance and  
Planning*