

GOVERNMENT NOTICE no. 746 published on. 746

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) (MINISTRY OF HEALTH, COMMUNITY DEVELOPMENT, GENDER, ELDERLY AND CHILDREN) (NATIONAL TUBERCULOSIS AND LEPROSY PROGRAMME (NTLP)) (PROVISION OF RADIO AND TELEVISION BROADCASTING ON TUBERCULOSIS AND LEPROSY) (M/S EFM COMPANY LIMITED) ORDER, 2020

Citation and
Commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Ministry of Health, Community Development, Gender, Elderly and Children) (National Tuberculosis and Leprosy Programme (NTLP)) (Provision of Radio and Television broadcasting on Tuberculosis and Leprosy) (M/S EFM Company Limited) Order, 2020 and shall be deemed to have come into operation on the 23rd 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, the whole of the Value Added Tax payable on the Radio and Television Broadcasting on Tuberculosis and Leprosy services by M/S EFM Company Limited locally purchased by or on behalf of Ministry of Health, Community Development, Gender, Elderly and Children to be used solely in the project of Provision of Radio Broadcasting on Tuberculosis and Leprosy, is hereby exempt.

Value Added Tax (Exemption) (Ministry of Health, Community Development, Gender, Elderly and Children) (National Tuberculosis and Leprosy Programme (Ntlp)) (Provision of Radio and Television Broadcasting on Tuberculosis and Leprosy) (M/S Efm Company Limited)

GN. NO. 746 (Contd.)

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 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 22nd day of September, 2020.

Dodoma,
31st August, 2020

PHILIP I. MPANGO
Minister of Finance and Planning