

*Value Added Tax (Exemption) (Upgrading Of Bagamoyo (Makurunge) - Saadani - Pangani - Tanga Road (256 Km) To Bitumen Standard (Lot 1: Pangani - Tanga Section (50 Km) (Tanzania Roads Agency (Tanroads)) (M/S China Henan International Cooperation Group Co.Ltd*

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GOVERNMENT NOTICE No.786 Published On.25/09/2020

THE VALUE ADDED TAX ACT,

(CAP. 148)

**ORDER**

*(Made under sections 6 (2))*

THE VALUE ADDED TAX (EXEMPTION) (UPGRADING OF BAGAMOYO (MAKURUNGE) - SAADANI - PANGANI - TANGA ROAD (256 KM) TO BITUMEN STANDARD (LOT 1: PANGANI - TANGA SECTION (50 KM) (TANZANIA ROADS AGENCY (TANROADS)) (M/S CHINA HENAN INTERNATIONAL COOPERATION GROUP CO.LTD ORDER, 2020

Citation and commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Upgrading of Bagamoyo (Makurunge) - Saadani - Pangani - Tanga Road (256 Km) To Bitumen Standard (Lot 1: Pangani - Tanga Section (50 Km) (Tanzania Roads Agency (TANROADS)) (M/S China Henan International Cooperation Group Co. Ltd Order 2020 and shall be deemed to have come into operation on the 23<sup>rd</sup> day of July, 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, the whole of the Value Added Tax payable on the goods or services specified in the Schedule to this Order, imported or locally purchased prior to clearance through customs by or on behalf of Tanzania National Roads (TANROADS) by China Henan International Cooperation Group Co.Ltd to be used solely in the project of Upgrading of Bagamoyo (Makurunge) -

*Value Added Tax (Exemption) (Upgrading Of Bagamoyo (Makurunge) -  
Saadani - Pangani - Tanga Road (256 Km) To Bitumen Standard (Lot 1:  
Pangani - Tanga Section (50 Km) (Tanzania Roads Agency (Tanroads)) (M/S  
China Henan International Cooperation Group Co.Ltd*

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*Gn. No. 786 (Contd.)*

Saadani - Pangani - Tanga Road (256 Km) to Bitumen Standard (Lot 1: Pangani - Tanga Section (50 Km) is hereby exempt.

(2) For avoidance of doubt, the goods imported or locally purchased, whether directly by a 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 the 31<sup>st</sup> day of July, 2021.

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*Gn. No. 786 (Contd.)*

SCHEDULE

(Made under paragraph 2(1))

GOODS AND SERVICES

S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
	A. GOODS AND BULDING MATERIALS			
	Engineer's Vehicles			
2	4 Wheel Drive Pickup, with double cabin, min 3.0 litre diesel	2	No.	Locally
	Engineer's Office Furniture and Equipment			
1	air conditioner	7	No.	Locally
2	refrigerator min 0.4m2	3	No.	Locally
3	electric or gas cooker with 4burner separate and oven	12	No.	Locally
5	fume hood	10	No.	Locally
6	water filters	10	No.	Locally
7	dust bin metal with lid(outdoor type)	10	No.	Locally
8	door mats	20	No.	Locally
9	vacuum clearer(electric)	5	No.	Locally
10	ceiling fans	10	No.	Locally
17	deep freeze cabinet 0.4m2	3	No.	Locally
18	Fire extinguisher	10	No.	Locally
19	standard lamps	15	No.	Locally
20	table lamps	5	No.	Locally
21	curtains	30	No.	Locally
23	Writing desk	10	No.	Locally
24	Bookshelf	5	No.	Locally
25	Sideboard	20	No.	Locally
26	Floor rugs	55	No.	Locally
27	Desks 1.5mx0.75m with 2 chests of drawers	2	No.	Locally
28	Arm chairs	2	No.	Locally
29	Chairs	6	No.	Locally
30	Curing tanks	3	No.	Locally

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*Gn. No. 786 (Contd.)*

S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
31	Stationery cupboard 2 cu.m	2	No.	Locally
32	Book cases	2	No.	Locally
33	Shelves	2	No.	Locally
34	Stools	8	No.	Locally
35	Metal Filling Cabinet 2 drawers	2	No.	Locally
36	Conference table,3.6m x 1.5m	1	No.	Locally
37	Desk 2.4 x 1.0m	6	No.	Locally
38	Desk 1.6 x 0.9m	5	No.	Locally
39	Tables	2	No.	Locally
40	Swivel type desk chair	11	No.	Locally
41	Visitors chairs	20	No.	Locally
42	Table lamps	10	No.	Locally
43	Waste paper baskets	11	No.	Locally
44	Wall boards 2.4 x 1.2 m	10	No.	Locally
45	Steel cipboards with shelves	6	No.	Locally
46	Steel filing cabinets	6	No.	Locally
47	Filing trays	11	No.	Locally
47	Portable fans	10	No.	Locally
49	First aid kit	1	No.	Locally
50	Fire extinguisher(dry type)	3	No.	Locally
51	Refrigerator(min.100 litres)	1	No.	Locally
52	Water dispenser	2	No.	Locally
53	Twin hot plates	1	No.	Locally
54	Laptop computer Intel Core i7	4	No.	Locally
55	Portable colour laser printer	2	No.	Locally
56	Heavy Duty Colour laser printer	1	No.	Locally
57	Scanner	1	No.	Locally
58	UPS	3	No.	Locally
59	Digital cameras	2	No.	Locally
60	Plotter.36" media size	1	No.	Locally
61	Complete set of the latest editions of the following software complete whit manuals and CDs of a type compatible with the personal computer disc drives :MS Office 2016 Professional Suite,Microsoft Project 2016 and the full autoCAD package licensed to minimum of 15 users	1	No.	Locally
62	Safe for cash and valuables	1	No.	Locally
63	Electronic scientific calculators	5	No.	Locally

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S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
64	Powerpoint Project	1	No.	Locally
	Engineer's New Survey Equipment			
1	Total Station	2	No.	Imported
2	Trumeter or equivalent wheeled measuring meter	1	No.	Imported
3	Tripod Wild GST/20 or equivalent	6	No.	Imported
4	Level Wild NA2 or equivalent	2	No.	Imported
5	Metal Levelling staves	4	No.	Imported
6	Steel Tape	10	No.	Imported
7	Fibre-glass Tape	5	No.	Imported
8	Ranging Rods	14	No.	Imported
9	Optical squares	4	No.	Imported
10	Spare batteries for Total Station	4	No.	Imported
11	Rapid chargers	1	No.	Imported
12	Reflectors with mounts	6	No.	Imported
13	Triple prism mount with reflectors	2	No.	Imported
14	Tribrachs	4	No.	Imported
15	Steel hammers	4	No.	Imported
16	Spirit Levels for staves	4	No.	Imported
17	Metal pocket rules	12	No.	Imported
18	Surveying umbrella	2	No.	Imported
19	Reflective road safety vests	15	No.	Imported
20	Drawing boards	10	No.	Imported
	Engineer's Laboratory Equipment			
	Tests on Soils and Gravel			
1	Moisture Content	1	No.	Imported
2	Liquid Limit (Cone Penetrometer)	1	No.	Imported
3	Plastic Limit and Plasticity Index	1	No.	Imported
4	Linear Shrinkage	1	No.	Imported
5	Particle Density Determination – Pyknometer	1	No.	Imported
6	Bulk Density for undisturbed samples	1	No.	Imported
7	Particle Size Distribution - Wet sieving	1	No.	Imported
8	Particle Size Distribution - Hydrometer Method	1	No.	Imported
9	Compaction Test - BS Light	1	No.	Imported

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S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
	and BS Heavy			
10	CBR Test - Three point method	1	No.	Imported
11	Organic Content - Ignition Loss Method	1	No.	Imported
12	Crumb Test	1	No.	Imported
13	pH Value (pH meter)	1	No.	Imported
14	Preparation of Stabilised Samples for (UCS)	1	No.	Imported
15	Compaction Test - Stabilised Materials	1	No.	Imported
16	UCS of Stabilised Materials	1	No.	Imported
17	Initial Consumption of Lime – ICL	1	No.	Imported
18	In situ Density by the Sand-cone method (2 complete sets)	1	No.	Imported
19	In situ Density and Moisture content of soils in-place by nuclear methods.	1	No.	Imported
	Tests on Aggregates and Concrete			
1	Moisture Content of Aggregates	1	No.	Imported
2	Relative Density and Water Absorption	1	No.	Imported
3	Sieve Tests on Aggregates	1	No.	Imported
4	Flakiness Index (FI) and Average Least Dimension (ALD)	1	No.	Imported
5	Aggregate Crushing Value (ACV)	1	No.	Imported
6	Ten Percent Fines Value (TFV)	1	No.	Imported
7	Aggregate Impact Value (AIV)	1	No.	Imported
8	Los Angeles Abrasion Test (LAA)	1	No.	Imported
9	Soundness Test (SSS)	1	No.	Imported
10	Slump Test	1	No.	Imported
11	Making of Concrete Test Cubes	1	No.	Imported
12	Concrete Cube Strength	1	No.	Imported
13	Concrete Flexural Strength	1	No.	Imported
14	In situ Density and Moisture content of aggregates in-place by nuclear methods.	1	No.	Imported
	Tests on Asphalt and			

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S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
	Bituminous Materials			
1	Preconditioning of Bitumen Samples Prior to Mixing or Testing	1	No.	Imported
2	Density of Bituminous Binders	1	No.	Imported
3	Flash and Fire Point by Cleveland Open Cup	1	No.	Imported
4	Density and Water Absorption of Aggregates Retrieved on a 4.75 mm Sieve	1	No.	Imported
5	Density and Water Absorption of Aggregates Passing the 4.75 mm Sieve	1	No.	Imported
6	Calibration of Glass Pycnometers (0.5-1.0 litre)	1	No.	Imported
7	Mixing of Test Specimens; Hot Bituminous Mixes	1	No.	Imported
8	Determination of Maximum Theoretical Density of Asphalt Mixes and Absorption of Binder into Aggregates	1	No.	Imported
9	Bulk Density of Saturated Surface Dry Asphalt Mix Samples	1	No.	Imported
10	Bulk Density of Parafin Coated Asphalt Mix Samples	1	No.	Imported
11	Bulk Density of Asphalt Mix Samples, Calliper Measurements	1	No.	Imported
12	Calculation of Void Content in Bituminous Mixes	1	No.	Imported
13	Indirect Tensile Strength Test	1	No.	Imported
14	Determination of Binder Content and Aggregate Grading by Extraction	1	No.	Imported
15	In situ Density and Moisture content of bituminous layers in-place by nuclear methods.	1	No.	Imported
16	Diamond core drilling in bituminous layers.	1	No.	Imported
17	Standard Method of Test for Effect of Heat and Air on a Moving Film of Asphalt Binder (Rolling Thin-Film Oven Test)	1	No.	Imported
18	Standard practice for	1	No.	Imported

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S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
	accelerated aging of asphalt binder using a Pressure Aging Vessel (PAV)			
19	Standard test method for determining the rheological properties of asphalt binder using a Dynamic Shear Rheometer (DSR)	1	No.	Imported
20	Standard test method for viscosity determination of asphalt binder using Rotational Viscometer	1	No.	Imported
21	Standard method for preparing and determining the density of hot mix asphalt (HMA) specimens by means of the Superpave Gyrotory Compactor	1	No.	Imported
22	Standard practice for mixture conditioning of hot mix asphalt (HMA)	1	No.	Imported
23	Determining the Percentage of Fracture in Coarse Aggregate	1	No.	Imported
24	Plastic Fines in Graded Aggregates and Soils by Use of the Sand Equivalent Test	1	No.	Imported
25	Flat Particles, Elongated Particles, or Flat and Elongated Particles in Coarse Aggregates	1	No.	Imported
26	Uncompacted Void Content of Fine Aggregate	1	No.	Imported
27	Flash and Fire Points by Cleveland Open Cup (more common for asphalt cement used in HMA)	1	No.	Imported
28	Determining the Fatigue Life of Compacted Hot-Mix Asphalt (HMA) Subjected to Repeated Flexural Bending	1	No.	Imported
29	Determining the Asphalt Binder Content of Hot Mix Asphalt (HMA) by the Ignition Method	1	No.	Imported
30	Theoretical Maximum Specific Gravity and Density of Bituminous Paving Mixtures	1	No.	Imported

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S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
31	Bulk Specific Gravity of Compacted Bituminous Mixtures Using Saturated Surface-Dry Specimens	1	No.	Imported
32	Determining the Creep Compliance and Strength of Hot Mix Asphalt (HMA) Using the Indirect Tensile Test Device	1	No.	Imported
33	Determining the Permanent Deformation and Fatigue Cracking Characteristics of Hot Mix Asphalt (HMA) Using the Superpave Shear Tester (SST) – Procedure F	1	No.	Imported
34	Determining the Resilient Modulus of Bituminous Mixtures by Indirect Tension	1	No.	Imported
35	Viscosity of Asphalts by Vacuum Capillary Viscometer	1	No.	Imported
	Construction Materials			
1	Unplasticised PVC pipes and fittings, normal	3,700	m	Locally
2	Polyethylene sheeting (0.15 mm thick)	3,000	m <sup>2</sup>	Locally
3	Synthetic-fibre filter fabric	14,693	m <sup>2</sup>	Locally
4	300 mm dia uPVC pipes	100	m	Locally
5	MC-30 cut-back bitumen	512,000	litre	Imported
6	Bitumen for asphalt concrete surfacing PG 70 -22 performance grade bitumen	3,127	t	Imported
7	Tack coat of 30% stable-grade bitumen	295,000	litre	Imported
8	80/100 penetration grade bitumen	83,500	litre	Imported
9	Precoating fluid, cut-back bitumen	8,600	litre	Imported
10	Gabion	4,208	m <sup>3</sup>	Imported
11	Galvanized steel guardrail	6,800	m	Imported
12	Cement	23,780	t	Locally
13	Steel	2,450	t	Imported/Locally
14	Explosive	210	t	Locally
15	Oil Paint	7,000	litre	Locally
	Road Marking			
1	White lines (broken or unbroken), 100 mm wide	91,000	m	Locally

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S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
2	Yellow lines (broken or unbroken), 100 mm wide	186,000	m	Locally
3	White lettering and symbols	130	m <sup>2</sup>	Locally
4	Traffic-island markings (any colour)	180	m <sup>2</sup>	Locally
5	Roadstuds	5,250	No.	Locally
6	Speed reducing rumble strips	375	m	Locally
7	Road hump	15	No.	Locally
8	Setting out and premarking the lines (excluding traffic-island markings, lettering and symbols)	130,000	m	Locally
	Road Signs			
1	Area of sign less than or equal to 1 m <sup>2</sup>	225	No.	Locally
2	Area of sign more than 1 m <sup>2</sup> and less than or equal to 2 m <sup>2</sup>	25	No.	Locally
3	Area of sign more than 2 m <sup>2</sup> and less than or equal to 10 m <sup>2</sup>	11	No.	Locally
4	Additional road sign plate	15	No.	Locally
5	Directional signs	41	m <sup>2</sup>	Locally
6	Location signs	7	m <sup>2</sup>	Locally
7	River name signs	5	m <sup>2</sup>	Locally
	No-Fines Concrete, Joints, Bearings, Parapets and Drainage for Structures			
	Expansion joints: Metal claw joint (BSP 65 or similar approved)	6	No.	Imported
1	Filled joints: 10 mm bitumen-impregnated fibre board	1,833	m <sup>2</sup>	Imported
2	Filled joints: 20 mm expanded polystyrene	54	m	Imported
3	Unfilled joints: Two layers bituminous paint	130	m <sup>2</sup>	Imported
	Sealing joints with: 10 mm/20 mmm silicone based highway sealant (Dow Corning 888 or approved equivalent)	360	m	Imported
1	Elastomeric bearings 300 mm x 250 mm x 74 mm	110	No.	Imported
2	Bearings: Two layers 3-ply roofing felt	175	m <sup>2</sup>	Imported
	Dowels/guides, 50 mm dia Galvanised steel 2 000 mm long, including uPVC sleeves	50	No.	Imported

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S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
	and compressible plugs in deck complete as shown on the drawings			
1	Dowels/guides (Y16 Galvanised, between cell structure and walls and for approach slabs, complete as shown on drawings)	830	No.	Imported
2	Concrete parapets	200	No.	Imported
3	End blocks	4	No.	Imported
4	75 mm dia PVC pipes	166	m	Imported
5	90 mm dia uPVC pipes	17	m	Imported
6	50 mm dia PVC pipes	456	m	Imported
7	Synthetic-fibre filter fabric(Grade 3)	1,248	m <sup>2</sup>	Imported
8	150 mm dia uPVC pipes	600	m	Imported
9	Standard test method for determining the rheological properties of asphalt binder using a Dynamic Shear Rheometer (DSR)	1	No.	Imported
10	Standard test method for viscosity determination of asphalt binder using Rotational Viscometer	1	No.	Imported
11	Standard method for preparing and determining the density of hot mix asphalt (HMA) specimens by means of the Superpave Gyratory Compactor	1	No.	Imported
12	Standard practice for mixture conditioning of hot mix asphalt (HMA)	1	No.	Imported

B. SERVICES				
1	Calibration for lab & Survey equipment		Contract	Local
2	Drilling boreholes on site and quarry	2	Nos.	Local
3	Internet service for Contractor' and Engineer' Office		Contract	Local
4	Transportation of Goods&		Contract	Local

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	Material from Dar es Salaam to Dodoma			
5	Testing of Materials and Workmanship		Contract	Local

Dodoma,  
11<sup>th</sup> September, 2020

PHILIP I. MPANGO  
*Minister of Finance and Planning*