

*Value Added Tax (Exemption) (Widening of Morogoro Road (Kimara-Kibaha)  
To Six Lanes Dual Carriageway Phase I: Kimara -Dar Es Salaam /Coast  
Region Bourder (16.2 Km) Including Construnction Of Kibamba, Kiluvya And  
Mpiji Bridges) (Tanzania National Roads (Tanroads)) (M/S Estim Construction  
Co. Ltd)*

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GOVERNMENT NOTICE No.790 Published On.25/09/2020

THE VALUE ADDED TAX ACT,

(CAP. 148)

**ORDER**

*(Made under sections 6 (2))*

THE VALUE ADDED TAX (EXEMPTION) (WIDENING OF MOROGORO ROAD  
(KIMARA-KIBAHA) TO SIX LANES DUAL CARRIAGEWAY PHASE I: KIMARA -DAR ES  
SALAAM /COAST REGION BOURDER (16.2 KM) INCLUDING CONSTRUNCTION OF  
KIBAMBA, KILUVYA AND MPIJI BRIDGES) (TANZANIA NATIONAL ROADS  
(TANROADS)) (M/S ESTIM CONSTRUCTION CO. LTD) ORDER, 2020

Citation and  
commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Widening of Morogoro Road (Kimara-Kibaha) to Six Lanes Dual Carriageway Phase I: Kimara -Dar Es Salaam /Coast Region Bourder) (16.2 Km) including Construnction of Kibamba, Kiluvya and Mpiji Bridges) (Tanzania National Roads (TANROADS) (M/S Estim Construction 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 M/S Estim Construction Co. Ltd to be used solely in the project of Widening of Morogoro Road (Kimara-

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*Gn. No. 790 (Contd.)*

Kibaha) to Six Lanes Dual Carriageway Phase I: Kimara-Dar Es Salaam/Coast Region Bourder) (16.2 Km) including Construnction of Kibamba, Kiluvya and Mpiji Bridges 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 13th day of April, 2021.

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*GN. NO. 790 (Contd.)*

SCHEDULE

*(Made under paragraph 2(1))*

S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE (Local or Imported)
1	Cement	42,434	Tonne	Local
2	Lime	10,000	Tonne	Local
4	Aggregate	320,561	M <sup>3</sup>	Local
5	Aggregate for Base Course	250,000	M <sup>3</sup>	Local
6	Solar Street light with accessories	1,267	No.	Imported
7	Traffic signal set with accessories	14	No.	Imported
8	Geogrid	228,000	M <sup>2</sup>	Imported

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

PHILIP I. MPANGO  
*Minister of Finance and Planning*