

*Value Added Tax (Exemption) (Upgrading Of Sawala – Mkonge Iyegeya Road Lot Ii (30.3km) To Bitumen Standard Ch: 0+000 To 18+000 In Mufindi District (Tanzania Rural And Urban Roads Agency (Tarura) (M/S G’s Contractors Co. Ltd)*

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GOVERNMENT NOTICE NO.796 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 SAWALA – MKONGE IYEGEYA ROAD LOT II (30.3KM) TO BITUMEN STANDARD CH: 0+000 TO 18+000 IN MUFINDI DISTRICT (TANZANIA RURAL AND URBAN ROADS AGENCY (TARURA) (M/S G’S CONTRACTORS CO. LTD) ORDER, 2020

Citation and Commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Upgrading of Sawala – Mkonge Iyegeya Road Lot II (30.3km) to Bitumen Standard Ch: 0+000 to 18+000 in Mufindi District (Tanzania Rural and Urban Roads Agency (TARURA) (M/S G’s Contractors Co. Ltd) Order, 2020 and shall be deemed to have come into operation on the 24<sup>th</sup> day of February, 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 G’S Contractors Co. Ltd to be used solely in the project of Upgrading of Sawala – Mkonge Iyegeya Road Lot II (30.3km) to Bitumen Standard Ch: 0+000 to 18+000 in Mufindi District, 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.

Conditions

3. The exemption granted under this Order shall cease to have effect and the Value Added Tax shall

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*Gn. No. 796 (Contd.)*

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 23<sup>th</sup> day of May, 2021.

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*Gn. No. 796 (Contd.)*

SCHEDULE

*(Made under paragraph 2)*

GOODS

S/N	ITEM	PLACE OF PURCHASE LOCAL/ IMPORTED	UNIT	QUANTIT Y
1	Cement for Concrete and Stabilization	Local	bags	4500
2	Gabion Boxes 1m x2m x1m	Local	M3	200
3	Geotextile material 300g /m <sup>3</sup>	Local	M2	500
4	Hight tensile steel bars	Local	Tons	61
5	Steel fabric BRC of 4.5 kg /m <sup>3</sup>	Local	Tons	100
6	Polythene Sheet gauge 500	Local	M2	22,040
7	MC 30	Local	Drums	300
8	Pengrade 80/100 Bitumen	Local	Drums	1,200
9	Aggregates for Double Surface dressing	Local	M3	4,000
10	Sand for concrete	Local	M3	2,000
11	Aggregates for concrete	Local	M <sup>3</sup>	3,000
12	Spades	Local	Pcs	300
13	Sululu	Local	Pcs	200
14	Machette	Local	Pcs	60
14	Hammer Various sizes	Local	Pcskg	50
15	Nails Various size	Local	Pcs	2,000
16	Hoes	Local	Pcs	100
17	CIS for office/camp	Local	Lts	800

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

PHILIP I. MPANGO  
*Minister of Finance and Planning*