

*Value Added Tax (Exemption) (Roads And Bridges Projects Funded By The Government Of United Republic Of Tanzania) (Construction, Repair And Maintenance Of Roads And Bridges) (Tanzania Rural And Urban Roads Agency (Tarura)*

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GOVERNMENT NOTICE NO. 803 Published On. 25/09/2020.

THE VALUE ADDED TAX ACT,

(CAP. 148)

**ORDER**

*(Made under section 6 (2))*

THE VALUE ADDED TAX (EXEMPTION) (ROADS AND BRIDGES PROJECTS FUNDED BY THE GOVERNMENT OF UNITED REPUBLIC OF TANZANIA) (CONSTRUCTION, REPAIR AND MAINTENANCE OF ROADS AND BRIDGES) (TANZANIA RURAL AND URBAN ROADS AGENCY (TARURA) ORDER, 2020

Citation and commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Roads and Bridges Projects Funded by the Government of United Republic of Tanzania) (Construction, Repair and Maintenance of Roads and Bridges) (Tanzania Rural and Urban Roads Agency (TARURA) Order, 2020 and shall be deemed to have come into operation on 6<sup>th</sup> August, 2020.

Exemption

2. (1) Subject to the conditions specified in paragraph 3 and any other conditions as may be specified by the Commissioner General of the Tanzania Revenue Authority, the whole of the Value Added Tax payable on the goods or services specified in the First Schedule to be used solely in the project specified in the Second Schedule is here by exempted:

Provided that;

- (a) the quantity and value of relevant goods or services are verified and approved by Tanzania Rural and Urban Roads Agency (TARURA); and
- (b) the contractor is a registered for value added tax purposes by the time of signing the contract.

(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 the United Republic.

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- 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 granted where 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 conferred under this Order.
- Expiry                            4. This Order shall expire upon expiry of a contract for projects specified in the Second Schedule.

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FIRST SCHEDULE

*(Made under paragraph 2)*

GOODS OR SERVICES

S/N	ITEM DESCRIPTION	PLACE OF PURCHASE	UNIT OF MEASURE
1	Cement	Tanzania	Bag
2	Lime	Tanzania	Bag
3	Steel Reinforcement	Tanzania	Ton
4	BRC Mesh (A142, A252 )	Tanzania	m <sup>2</sup>
5	Gabion and Matress	Tanzania	m <sup>3</sup>
6	Course Aggregate	Tanzania	m <sup>3</sup>
7	Fine Aggregate (River Sand)	Tanzania	m <sup>3</sup>
8	Formwork (steel, timber, marine board)	Tanzania	m <sup>2</sup>
9	Props	Tanzania	Nos.
10	Crushed Rock (CRR) / Crushed Stones (CRS)	Tanzania	m <sup>3</sup>
11	Rock fill	Tanzania	
12	Geotextile Materials	Tanzania	m <sup>2</sup>
14	PVC Pipe	Tanzania	M
15	Galvanised steel pipe	Tanzania	M

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16	Galvanised Currugated Metal Pipes Culvert	Tanzania	M
17	Concrete pipe Culvert	Tanzania	M
18	Manhole Cover	Tanzania	Nos.
19	Road Marking paints	Tanzania	M
20	Mabey Bridge parts	Imported	Units
21	Bitumen	Imported	Ton
22	Asphalt Concrete	Tanzania	m <sup>3</sup>
23	Fuel and lubricant	Tanzania	Litre
24	Nails	Tanzania	Kg
25	Timber	Tanzania	M
26	Guard Rails	Tanzania	M
27	Bridge Bearings	Imported	Nos.
28	Expansion joints	Imported	M
29	Street lights	Imported	Nos.
30	Traffic signals	Imported	Nos.
31	Iron sheets	Tanzania	Nos.
32	Bolts and nuts	Tanzania	Nos.
33	Paving blocks	Tanzania	Nos.
34	Paving slabs	Tanzania	Nos.
35	Kerb stones	Tanzania	Nos.
36	Spike cut nails( for timber bridges)	Tanzania	Kg
37	Metal sheets	Tanzania	M
38	Steel	Tanzania	Ton

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SECOND SCHEDULE

*(Made under paragraph 2)*

PROJECTS AND CONTRACTORS

	ARUSHA REGION - 10 PROJECTS
1	Routine maintenance ,Spot improvement and periodic maintenance along Bassodawish - Endallah & Endabash - Mnayara and Karatu Town Roads - M/s Job Engineering Services LTD
2	Routine maintenance ,Spot Improvement,Periodic Maintenance and Construction of Structures Along Manyara - Lositete,Rhotia K/Simba and K/Simba - U/Kitete,Rhotia Hareabi and Mlingamlinga- Lake Manyara Roads - M/S Deniko Construction LTD
3	Routine maintenance and Spot improvement Along Longido Town Roads And Namanga Town Roads - M/S Deniko Construction LTD
4	Structure Works Along Ormania - Oldonyorock -Naserarock Road 41.23km,Loliondo - Olmesuit Road 24.3km and Oldonyowas - Ormania - Piyaya - Olduvai Road 123km - M/S Raly (E.A) LTD
5	Structure Works Along Mdito -Digodigo-Oldonyosambu 36.5km and Oloirien/Magaiduru - Mageri Road 24.5km - M/S Raly (E.A) LTD
6	Rehabilitation/Upgrading Of Leyora - Machame,Serengeti, Sanawari and Sojema - Kisimani - Amani Roads - M/S Rocktronic Ltd,
7	Periodic Maintenance Along Mateves - Musa- Mwandet,Sokon 1 - Sasi Ambureni Roads and Spot Improvement Along Sekei - Olgila Road - M/S Perfect Builders and Road Works Co.
8	Upgrading of Kivulini - Maternity Africa Road to Asphalt Concrete Standard - M/S Hari Singh & Sons Ltd
9	Upgrading Of Karatu Town Roads to Bitumen Standard - M/S Bona & Hubert Eng.Co. Ltd
10	Upgrading of Longido Town Roads to Bitumen Standard - M/S Bona & Hubert Eng.Co. Ltd.
	RUVUMA REGION - 10 PROJECTS

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1	Maintenance Works at Makambi Bridge along Kilimomseto-Matogoro Road- M/S Dunia Holding Ltd
2	Periodic Maintenance works along Matomondo - Magagura - Kizuka 13.0km Road, Construction of Box Culvert along Lipaya -Mbwambwasi Road and construction of concrete deck slab for box culvert along Liweta -Litowa - M/S RB and Associates Contractors Ltd
3	Proposed spot improvement, periodic maintenance at Mbinga Town Council roads - M/S Ovans Contraction. Ltd
4	Construction of 10M span concrete Bridge 1No along Matiri-Kindimba Juu-Mkongotingisa, Repair of Concrete Bridge 2Nos along Matiri-Kindimba Juu-Mkongotingisa, Construction of 10M span Bridge 1No along Ngima-Litembo Road and Construction of 10M span Concrete Bridge 1No along Ukata-Ulima-Lisau Road- M/S VAG Contractors. Ltd
5	Spot Improvement along Kingerikiti-Kikole-Mtipwili 10km, spot Improvement along Zambia 1.1km road, Construction of concrete Bridge 5M span 2.5M height along Zambia road- M/S MOMU Investment Co. Ltd
6	Spot improvement works along Luhimba Mizani-Nguruma and Mtyangimbole-Nguluma Roads - M/S Eima General Supplies Co. Ltd
7	Spot Improvement works along Masuguru-Mtandila-Mandepwende road - M/S Jambela Ltd
8	Construction of bridge and fill of selected materials along Nandembo2-Naluwale and Tunduru-Legezamwendo-Msinjili Roads - M/S Wink Hills Co. Ltd
9	Periodic maintenance 6.51km, Routine Maintenance 0.1km, Spot improvement work 2.98km and Cross Drainage work 5C along Tunduru Town Roads-Lot I) - M/S Wink Hills Co. Ltd

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10	Periodic maintenance 6.51km, routine Maintenance 0.1km, Spot improvement work 2.98km and Cross Drainage work 5C along Tunduru Town Roads-Lot II - M/S MOMU Investment Co. Ltd
TANGA REGION – 2 PROJECTS	
1	Upgrading of Kibo - Mama Nko Roads to double surface dressing Bitumen standard ( Phase III - M/S Peace Construction Ltd
2	Spot Improvement along Mombo - Mzeri Roads- M/S Sashas Group

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

PHILIP I. MPANGO  
*Minister of Finance and Planning*