
THE UNITED REPUBLIC OF TANZANIA

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SUBSIDIARY LEGISLATION

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THE VALUE ADDED TAX ACT,
(CAP. 148)

ORDER

(Made under section 6(2))

THE VALUE ADDED TAX (EXEMPTION) (STRENGTHENING ACCESS TO JUSTICE AND
HUMAN RIGHTS PROTECTION IN TANZANIA) (SUPPLY OF 2 MOTOR VEHICLES)
(UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP))
(MINISTRY OF CONSTITUTIONAL AND LEGAL AFFAIRS) ORDER, 2020

Citation and
commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Strengthening Access to Justice and Human Rights Protection in Tanzania) (Supply of 2 Motor Vehicles) (United Nations Development Programme (UNDP)) (Ministry of Constitutional and Legal Affairs), Order, 2020 and shall be deemed to have come into operation on the 11th day of September, 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 (TRA), the whole of the Value Added Tax payable on the motor vehicles specified in the Schedule to this Order imported or purchased prior to clearance through customs or locally purchased by United Nations Development Programme (UNDP) from TOYOTA Motor Europe NV/SA to be used by Ministry of Constitutional and Legal Affairs in the project for Strengthening Access to Justice and Human Rights Protection in Tanzania is hereby exempt.

Value Added Tax (Exemption) (Strengthening Access to Justice and Human Rights Protection in Tanzania) (Supply of 2 Motor Vehicles) (United Nations Development Programme (Undp))
(Ministry Of Constitutional And Legal Affairs)

GN No. 845 (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 motor vehicles are used for other purposes, 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 11th day of December, 2020.

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SCHEDULE
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(Made under paragraph 2)

S/N	Description	Quantity	Place of purchase
1.	Motor Vehicles Land cruiser 200 Station Wagon GX-R V8 Twin TD8 seats Manual (Alarm, Climate Ctrl, ABS, R, Rack), VD J 200R- GNMAZ-A1	2	Imported

Dodoma,
29th September, 2020

PHILIP I. MPANGO
Minister of Finance and Planning