

Value Added Tax (Exemption) (Supply of Domestic Water Meter for Utility Modernization and Expansion of Water Supply Distribution System) (Dar Es Salaam Water Supply and Sanitation Authority (Dawasa)) (M/S Junaco (T) Ltd)

GOVERNMENT NOTICE NO. 855 Published On. 9/10/2020

THE VALUE ADDED TAX ACT,
(CAP. 148)

ORDER

(Made under section 6)

THE VALUE ADDED TAX (EXEMPTION) (SUPPLY OF DOMESTIC WATER METER FOR UTILITY MODERNIZATION AND EXPANSION OF WATER SUPPLY DISTRIBUTION SYSTEM) (DAR ES SALAAM WATER SUPPLY AND SANITATION AUTHORITY (DAWASA)) (M/S JUNACO (T) LTD) ORDER, 2020

Citation and commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Supply of Domestic Water Meter for Utility Modernization and Expansion of Water Supply Distribution System Dar Es Salaam Water Supply and Sanitation Authority (DAWASA)) (M/S JUNACO (T) Ltd) Order, 2020 and shall be deemed to have come into operation on the 18th August, 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 goods specified in the Schedule to this Order imported or locally purchased prior to clearance through customs or on behalf of Dar es Salaam Water Supply and Sanitation Authority (DAWASA) by M/S Junaco (T) Ltd to be used solely in the project for (Supply of Domestic Water Meter for Utility Modernization and Expansion of Water Supply Distribution System Dar Es Salaam Water Supply and Sanitation Authority (DAWASA)) is hereby exempt.

(2) For avoidance of doubt, the goods imported or locally purchased, directly by the Government

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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 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 18th December, 2020.

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SCHEDULE
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(Made under paragraph 2(1))
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GOODS

S/N	ITEM DESCRIPTION	QUANTIT Y (QTY)	UNIT OF MEASUR E	PLACE OF PURCHA SE OF ITEMS (Local or Imported)
1	Water Meter DN 15	50,000	Pc	Imported
2	Water Meter Coupling with gasket DN 15	50,000	Set	Imported
3	PVC ball valve (female) DN 15	50,000	Pc	Imported
4	Long thread plastic nipple 15	50,000	Pc	Imported
5	WMA cost (Weight measure) per water meter	50,000	Pc	Imported

Dodoma,
29th Septemember, 2020

PHILIP I. MPANGO
Minister for Finance and Planning