

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)

GOVERNMENT NOTICE No. 863 published on 09/10/2020

THE VALUE ADDED TAX ACT,
(CAP. 148)

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ORDER
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(Made under sections 6(2))
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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 the signing date of the specific contract for project specified in the Second Schedule to this Order.

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 First Schedule to this Order to be used solely in the project specified in the Second Schedule, is hereby exempt,

Provided that:

- (a) the quantity and value of relevant goods 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 Tanzania.

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)

GN. NO. 863 (Contd.)

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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 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 upon expiry of a contract for projects specified in the Second Schedule. |

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)

GN. NO. 863 (Contd.)

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 ²
5	Gabion and Matress	Tanzania	m ³
6	Course Aggregate	Tanzania	m ³
7	Fine Aggregate (River Sand)	Tanzania	m ³
8	Formwork (steel, timber, marine board)	Tanzania	m ²
9	Props	Tanzania	Nos.
10	Crushed Rock (CRR) / Crushed Stones (CRS)	Tanzania	m ³
11	Rock fill	Tanzania	
12	Geotextile Materials	Tanzania	m ²
14	PVC Pipe	Tanzania	M
15	Galvanised steel pipe	Tanzania	M

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)

GN. NO. 863 (Contd.)

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

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)

GN. NO. 863 (Contd.)

SECOND SCHEDULE

(Made under paragraph 2)

PROJECTS AND CONTRACTORS

COAST REGION – 20 PROJECTS	
1	Urgent Maintenance Works Of Kiparang'anda-Mbulani Road Tender - M/S. JONENAC CONSTRUCTION LTD
2	Urgent Maintenance Of Mbezi-Shungumbweni Roads - M/S Ballcon Construction
3	Urgent Maintenance Works For Sangatini Bridges Along Vikundi – Sangatini Road- M/S Ushiroambo Investment Ltd
4	CONSTRUCTION OF BOX CULVERT (2 CELLS 4M X 4M) AT KISOPWA ALONG KINGAZI-VIBULA - M/S OSAKA CONSTRUCTION COMPANY LTD
5	Rehabilitation Of Mzenga-Mafizi Gwata - M/S Osaka Construction Company Ltd
6	ROUTINE MAINTENANCE OF ZOGOALI ~ HOMBOZA – MASAKI 5KM, SUNGWI ~ MASAKI 2KM, SUNGWI ~ KITANGA 5KM, KISURA ~ MAGURUWE ~ KITANGA 5KM, MSIMBU ~ BWAMA 5KM - M/S ML CLASSIC COMPANY LIMITED,
7	ROUTINE MAINTENANCE OF MZENGA ~ GWATA 10KM, KIFURU ~ ZEGERO ~ KIBAONI 5KM - M/S ML CLASSIC COMPANY LIMITED,
8	Routine Maintenance Of Kimaramisale ~ Kigogo 5km, Kiluvya Relini 3km, Spot Improvement Of Makurunge Sec ~ Mpiji River 1km, Kimaramisale ~ Kigogo 2km, Nssfl ~ Tanrd 2km, Kiluvya ~ Relini 2km, Tondoroni ~ Kwakomba 2km, Periodic Maintenance Of Makurunge Sec ~ Mpiji River 1km, Kiluvya ~ Relini 2km And Installation Of Culvert Along Kiluvya ~ Relini 2 Line & Kisarawe ~ Ngakani ~ Mwiki 1no - . Nangara Traders Limited,
9	Urgent Maintenance Along Mwarusembe-Mkuritini Road - Zowange Jr Enterprises,
10	Spot Improvement Of Kilangalanga – Madimla – Mwanabwito 2.95km, Kwala – Dutumi 4km And Mpiji – Bokomnemela 4km - Sk Building And Civil Engineering Works
11	Rehabilitation Of Kimanzichama-Mkamba-Chamgoi Roads - Jonenac Construction Limited
12	Spot Improvement On Magereza Mess- Round About 0.50km, Kisarawe Road- Tamco Otrs Road 0.50km, Maji-Uhamiaji 0.40km, Masawe Road 0.30km, Uhamiaji-Thb Quarter 0.27km, Mkoani Road 1,0.29km, Uhamiaji Qarts-Ccm 0.29km, Ccm Mkoa-Mwanalugali 1.00km, Air Msae Road 0.70km, Kilimani Road 0.42km, Mwanalugali P/School 0.30km, Vigaeni Road 3, 0.23km, Vigaeni Road 6, 0.34km, Kilimani Road 0.34km, Azimio Road 0.42km, Sokoni Road 0.35km, Nyerere Road 0.70km, Nyerere Road1, 0.21km, Mpiji-Mpakani"B" Road 1.37km, Bpshel-Magereza 0.4km, Mbunge Road

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)

GN. NO. 863 (Contd.)

	0.80km, Magereza Quarter Road 0.44km, Fire Road 0.17km, Periodic Maintenance On Uhamiaji Qarts-Ccm 0.29km, Air Msae Road 0.50km, Magereza Quarter Road 0.30km, Culvert/Bridges On Kisarawe Road-Tamco Qtrs Road, 2 Culverts, Air Msae Road, 2 Culverts, Spot Improvement On Makaburini Road 0.39km, Mnarani-Pangani 1.00km, Tangini Ward-Soko Mnarani 0.3km, Cbd- Pangani Road 0.63km, Ujenzi-Police Road 0.28km, Wauguzi -Ujenzi Road 0.29km, Makaburini Road 2, 0.58km, Kcc Road 1.00km, Mailimoja Road 0.21km, Nida-Wauguzi Road 0.24km, Keds-Police Station 1.00km, Lake Oil-Masasi Indu 0.50km, Mwembeni Road Cbd 0.30km, Market Road 3 Cbd 0.17km, Market Road 2 Cbd 0.21km, Tamco-Mnarani 0.50km, Country Side-Tamco 1.40km, Tangini Road 0.30km, Dekina Keds Road 1.00km, Matunda Road 0.57km, Saibaba-Masasi Indus 0.52km, , Market Road 1 Cbd 0.20km, Mpji-Bundikani 0.52km, Periodic Maintenance On Mnarani-Pangani Road 0.50km, Makaburini road, 2 Culvert - NANGARA TRADERS LIMITED
13	Routine Maintenance Of Morogoro Rd - Ofisi Ya Halmashauri 2.3km, Vikuruti - Kitemvu 3.12km, Kikongo - Dampo 2.73km, Kitemvu A - Kitemvu B 1.52km, Ntwati - Waya 3km, Soga - Mahakama 0.94km, Ruvu - Kitomondo 1km, Mpji - Bokomnemela Via Dispensary 4.5km, Msufini - M/ Mapya Via Matuga 5.7km, Vikuge Ngeta - Kikongo 0.5km, Bokomnemela -Mpji 0.5km, Bokomnemela - Soga 0.5km, Kikongo - Mwanabwito 6.5km, Kilangalanga - Madimla - Mwanabwito 4.6km, Msongola - M/Mapya - Ngeta 4km, Kongowe - Soga 5km, Hospital Road 0.85km, Kwala - Mperamumbi 0.5km, Msua bridge - Dutumi 0.5km And Dutumi Madege 1.4km - M/S WETO CO LTD
14	Periodic Maintenance Of Ruvu - Kitomondo 2km, Kilangalanga - Madimla - Mwanabwito 3.5km And Msua Bridge - Kwala 4km - JUDEX CONTRACTORS
15	Routine Maintenance On Mvuleni -Nyamato, Mwarusembe -Mkurutini, Mbezi-Shungubweni, Kiparanganda-Bupu-Mbulani, Spot Improvement On Nyamaronda-Nasibugani And Mbezi -Shungubweni Boza Road - M/S J&L CO LTD
16	Spot Improvement On Vikindu-Marogoro, Vikindu-Kilongani, Periodic Maintenance On Kibamba-Sunguvuni, Kisemvule-Shimo La Mchanga And Construction Of Box Culvert On Vikindu-Marogoro Road - SK BUILDING AND CIVIL ENGINEERING WORKS LTD
17	Upgrading Periodic Maintenance Of Mwavi Mkenge, Spot Improvement Yombo-Kiegea 1km And Spot Improvement Fukayosi Lusako - 4MS INVESTMENT CO. LTD
18	Routine Maintenance Along Banja-Pwani, Baleni-Mwawani, Miburani-Micheni, Bweni Village-Bweni Sec, Baleni-Kipingwi, Kipuka-Tumaini-Gonge, Kitomondo-Ukunda, Kn 27 Polisi And Spot Improvement Works Along Banja-Pwani, Miburani-Micheni, Baleni-Kipingwi, Kitomondo-Ukunda, Kn 27 Polisi And Periodic Maintenance Works Along Banja-Pwani, Kn 27 Polisi And Culvert Instalation Along Baleni -Wawani Road - M/s SIMAC LTD
19	Periodic Maintenance of Dafuu Road 0.5km, Kitongoji - Shule Road 0.9km, Mwinyi - Ndesambulo Road 1.0km & TAKUKURU - Morogoro Road 0.2km, Spot Improvement of Kituo cha Afya - Mahakamani Road 0.31km & Chalinze Mzee - Kulaigwe Road 1.70km, Routine Maintenance of Ndesambulo - Kudiembe Road 1.0km, Bwilingu "A" - Vikunzu Road 1.27km, Kudiembe - Vikunzu Road 0.73km, Vikunzu B - Shule Road 1.94km and Ndesambulo - Nursary Road 0.57km. Construction of Pipe Culverts Along Ndesambulo -

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)

GN. NO. 863 (Contd.)

	Kudiembe Road 4Nos, Morogoro Road - Arusha Road 2Nos - M/s. Suma Co. Ltd,
20	Upgrading of Mkuranga Town Roads to Bitumen Standard (Double Surface Dressing) in Mkuranga District Council - M/s. Link Construction Co. Ltd
IRINGA REGION – 5 PROJECTS	
1	Periodic Maintenance of Ndiwili - Migoli and Spot Improvement of Ndiwili 3 - Ngenza, Kitayawa 1 - Lupembelwasenga, Tagamenda 1 - Ugwachanya 1, and Routine Maintenance of Kitayawa 1 - Kupembelwasenga, Ndiwili 3 - Ngenza and Kitayawa - Wangama roads - M/s AJUERO MASIKA BUILDING & CIVIL COMPANY LTD
2	Routine Maintenance Works along Uhominyi-Vilamba (10km), Upgrading to Gravel Standard along Ibumu-Ilambo-Mpwapwa (26km) Road and Emergency Works for Construction of Kilalakidewa Bridge in TARURA Kilolo DC - M/s Fast Construction Co. Ltd
3	Periodic Maintenance of COCT-Wambi Dispensary (0.18km), Msigwa (0.31km), Wachaga Street (0.41km) Makondeko-Ndolezi (3.5km) and Lutheran VETA-Isupilo (5.07km) in Mafinga Town Council - M/s PAM Logistic Ltd,
4	Periodic Maintenance along Vikula- Kilosa Mufindi road (13.0km) in Mufindi District Council M/s COMT Entrepreneurs Company Ltd
5	Emergency Works along Ilula Image Road in Kilolo District Council - M/s PAM Logistic Ltd
DAR ES SALAAM REGION – 13 PROJECTS	
1.	Routine Maintenance (Unpaved)-(Mabibo Ami, Zahanati Mabibo, Bint Kayenga, Makoka) (4.2km) Roads in Ubungo Municipality - M/s Nali Engineering Works Contractors Limited,
2	Routine Maintenance of (Mabibo Ami, Kimara Baruti Kwa Komba, Kibanda Cha Mkaa, Msewe, Mavurunza, Kwa Londa, King'ongo, Kinzudi, Kinzudi Majengo, Makoka In Ubungo Municipality (3.96km) - M/s Goldstar & Company Ltd,
3	Spot Improvement of Makoka Road in Ubungo Municipality. - M/s Ufunuo Technics Limited
4	Routine Maintenance of Paved Roads in Ilala Municipality - M/s Controlled and Blasting and Construction Co. Ltd
5	Spot Improvement of Vumilia-Malimbika (6.52km) Road in Kigamboni Municipality - M/s J. P Traders Limited
6	Spot Improvement of Somangila Secondary – Baharini (2.0km) Road in Kigamboni Municipality -M/s Blue Marks Real Estates Co. Ltd
7	Construction Of Mbweni (Mto Gaga) And Gosheni Bc In Kinondoni Municipality M/s Mirogena Investment Limited, -
8	Routine maintenance of unpaved roads of Chang'ombe - Majichumvi (2.8km) ,Segerea - Kanisani - Zahanati (2.35km) and Kinyerezi Zimbili (2.07km) in Ilala Municipality - M/s JP Civil and Building Contractor Limited,
9	Spot improvement of Majumba Sita - Sitakishari (2.93km) road ,Chang'ombe - Buyuni (2km) road ,Tabata - Mawenzi - Kisiwani (2.14) Road and Umoja (1.89km) road in Ilala Municipality - M/s D & L (T) Limited

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)

GN. NO. 863 (Contd.)

10	Routine Maintenance (Paved)-(Ubungo NHC Shungashunga, Kagera, Kagera Kimamba, Tip Top, Mabibo NIT, Midizini, UDSM, Arsenal Magoti, Manzese Uzuri, Riverside) Km 15.8 in Ubungo Municipality - M/s Jeccs Construction and Suppliers Limited
11	Routine Maintenance of 60.15km in Temeke Municipality- M/s Gengs Enterprises Limited
12	Routine Maintenance of Paved Road 14.33Km for Kinondoni Municipal Various Roads: RM 3-(for Special Groups)- M/s. Foreseen Labour Based Group
13	Emergency Protection Works at Ndumbwi River Box Culvert in Kinondoni Municipality - M/s. Mirogena Investment Limited
MBEYA REGION – 13 PROJECTS	
1	Routine maintenance along Igogwe-Mbeyeone (7km) road section - M/S HAKISHA ENTERPRISES,
2	Routine Maintenance along Bagamoyo - Kapugi (7.7KM) Road Section - M/S BHAJUBA GROUP,
3	Routine Maintenance along Kasya - Kigugu -Mpunguti (10KM) & Ushirika - Pakati (3.57KM) - M/S WAMAMA KAZI,
4	Routine Maintanance along Bulyanga - Kyara - Nditu (8.5KM) & Sokomjinga -Mafula Soap (0.13 KM) Road Section- M/S BALUMIANA GROUP
5	Routine Maintenance along Lwangwa Town Roads and Lwangwa - Itete Road - M/S WALEMAVU AMANI,
6	Routine maintenance alongaKagomba – Ukaguzi, DC – tank, Samweli – Hospital, Maji – Rehema, Maji – Munifu and DED – Garage- M/S MBARALI WOMEN GROUP
7	Routine Maintenance along Itete -Kibole - Kisegese Road & Lwangwa - Itete Road - M/S KAKINGA WOMEN GROUP
8	Repair of Suspension Bridge along Bukinga - Ipande, Lugombo- Ilando,Ibungu Suspension Bridge - M/S KYELA RETIRED TECHNICIANS
9	Construction of box culvert along Haule Babaedo Road and Installation of box culverts along Kitogelestreet, Kiwanja - BomaJipya, Madebeni - Makaburini & Madini - Kavishe Road - M/S MBEYA JIJI WOMEN GROUP
10	Road Maintenance along Lupa-Ngwala 5km (SP) Lupa – Lualaje 4km (SP) and Installation of 2 culverts along Lupa-Ngwala road. - M/S JALAL CONSTRUCTION (T),
11	upgrading of Rujewa Urban roads (1.11km) to bitumen standards (DSD) - M/S WEBCO LTD

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)

GN. NO. 863 (Contd.)

12	Emergency Construction of Arch Bridge Along Kawatire - Iwanza - Ikukwa Road, - M/s JOSFETA & SONS
13	Routine maintenance works along Iyela-Nzovwe road 3.2km, Mwamunyange road 1.9km, Msikitini road 0.3km, Ivumwe road 1.9km, Kanjilani road 1.8km, Iwambi Dispensary 0.9km, Maziwa road 1km, Country side road 0.3km, and Iganzo Dispensary 0.6km - M/S MBEYA CIVIL WORK RETIRED GROUP
KIGOMA REGION – 1 PROJECT	
1	Routine Maintenance Works at Power Station to Kigoma High Court Section 1.0km Along Station - Katonga Road (Ovrlaying) - M/s. Ladha Civil Works Building Contractors Ltd
ARUSHA REGION – 1 PROJECT	
1	Routine Maintenance, Spot Improvement, Periodic Maintenance & Construction Of Structures Along Njiapanda -M/Barazani And M/Barazani -Qangdend -Mang'ola ,Mkwajuni-Endamaghang And Changarawe -Endashangwet (21.4km) - M/s Manyara Contractors Ltd
GEITA REGION – 1 PROJECT	
1	Periodic Maintenance of Bungezi - Nyakato Road and Construction of Culverts at Nyampa – Nyanguku road, Mkolani – Mwatulole Road, Mbabani – Mpomvu road, Ikulwa - Igeenge road, Nyakahengere, Igeenge Road, Kanyala and Kasamwa Road- M/s Mmeto Construction Ltd
RUVUMA REGION – 2 PROJECTS	
1	Periodic Maintenance Works along Lusewa-Msisima-Mozambique Boarder Road (0+00-10+00) - M/S Jambela Ltd,
2	Routine Maintenance & Spot Improvement along Marah - Hidet - Simbay Road Package I and Spot Improvement along Dirma - Simbay - Sirop Road Package II - M/S CLASSICAL ENGINEERING COMPANY LTD
MANYARA REGION – 8 PROJECTS	
1	Routine Maintenance & Spot Improvement along Marah - Hidet - Simbay Road Package I and Spot Improvement along Dirma - Simbay - Sirop Road Package II - M/S CLASSICAL ENGINEERING COMPANY LTD

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)

GN. NO. 863 (Contd.)

2	Routine Maintenance works along Babati,Mutuka,Gidanando,Endakiso,Komoto-Singino, Hangoni-Mrara, Kwere, Nakwa, Mwenge, (Mbonga), Singino-Singu, Gorowa and Sokoine (Feeder and Collector) Road - M/S Mbogo Investment & General Supply
3	Periodic and Routine Maintenance along Bashay –Arri-Dongo-Dongobesh and Muslur-Bashay Roads - M/S NOWU ENGINEERING SERVICES LTD
4	Routine Maintenance Along Mwanya - Kiperesa(Collector) and Spot Improvement Along Kiperesa - Engusero (Collector, Njiapanda - Matui (Collector), Engusero - Orkine (Collector) & Ngipa - Ndirigish (Collector) Road- M/s. DEPS Group
5	Construction of Vented Drift Along Kiperesa Engusero Road 45.3Km - M/s. Manuu Enterprises

6	Routine Maintenance Works Along Gidhim - Ng'orat - Endamasak & Mamire - Gallapo – Qash - M/s. Mbogo Investment Contract
7	Routine Maintenance Along Gidhim - Ng'orat - Endamasak Road - M/s. DEPS Group
8	Routine Maintenance Along Muslur - Bashay Road - M/s. Jomefa Investment
DODOMA REGION – 1 PROJECT	
1	URGENT WORKS TO KIKUYU-MANGHALIZA (12.0 KM) ROAD - M/S OLDONYO LENGAI ENGINEERING COMPANY LTD,

Dodoma,
29th September, 2020

PHILIP I. MPANGO
Minister for Finance and Planning