

GOVERNMENT NOTICE No. 865 Published On. 9/10/2020

THE VALUE ADDED TAX ACT,
(CAP. 148)

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ORDER
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(Made under section 6(2))

THE VALUE ADDED TAX (EXEMPTION) (SUPPLY OF PIPES) (SONGUA URBAN WATER SUPPLY AND SANITATION AUTHORITY (SOUWASA)) ORDER, 2020

Citation and
Commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Supply Pipes) (Songea Urban Water Supply and Sanitation Authority (SOUWASA)) Order, 2020 and shall be deemed to have come into operation on the 11th September, 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 specified in the Schedule to this Order imported or purchased prior to clearance through customs or locally purchased by or on behalf of Songea Urban Water Supply and Sanitation Authority (SOUWASA) by M/S Pipes Industries Co. Ltd. to be used solely in the project for Supply of pipes is hereby exempt.

(2) For the avoidance of doubt, the goods imported or locally purchased, whether directly by the government entity or a 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 or services are used for

*Value Added Tax (Exemption) (Supply of Pipes) (Songea Urban Water Supply
and Sanitation Authority (Souwasa))*

Gn. No. 685 (Contd.)

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 11th day of September, 2021.

Value Added Tax (Exemption) (Supply of Pipes) (Songea Urban Water Supply and Sanitation Authority (Souwasa))

Gn. No. 685 (Contd.)

SCHEDULE

(Made under paragraph 2(1))

GOODS

S/N	ITEM DESCRIPTION	QUANTIT Y (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
	GOODS			
	SUPPLY OF PIPES			
1	HDPE DN 75mm PN 16	5,188	m	Local
2	HDPE DN 110mm PN 10	8,152	m	Local
3	HDPE DN 90mm PN 10	13,326	m	Local
4	HDPE DN 63mm PN 10	3,642	m	Local
5	HDPE DN 32mm PN 10	6,860	m	Local
6	HDPE DN 25mm PN 10	9,470	m	Local
7	HDPE DN 75MM PN 10	2,924	m	Local
8	HDPE DN 75mm PN 16	5,188	m	Local
9	HDPE DN 50mm PN 10	2,650	m	Local
10	HDPE DN 40mm PN 10	5,000	m	Local

Dodoma,
29th September, 2020

PHILIP I. MPANGO
Minister of Finance and Planning