

*Value Added Tax (Exemption) (Tanzania National Roads Agency  
(Tanroads) (Provision Of Consultancy Services For Feasibility Study,  
Detailed Engineering Design Environmental & Social Impact Assessment  
And Preparation Of Tender Documents For Upgrading Of Babati –  
Orkesumet – Kibaya Road (145km) To Bitumen Standard(M/S Safi  
Consultant)*

---

GOVERNMENT NOTICE No. 875 published on 09/10/2020

THE VALUE ADDED TAX ACT,  
(CAP. 148)

**ORDER**

*(Made under section 6(2))*

THE VALUE ADDED TAX (EXEMPTION) (TANZANIA NATIONAL ROADS  
AGENCY (TANROADS) (PROVISION OF CONSULTANCY SERVICES FOR  
FEASIBILITY STUDY, DETAILED ENGINEERING DESIGN ENVIRONMENTAL  
& SOCIAL IMPACT ASSESSMENT AND PREPARATION OF TENDER  
DOCUMENTS FOR UPGRADING OF BABATI –ORKESUMET – KIBAYA ROAD  
(145KM) TO BITUMEN STANDARD(M/S SAFI CONSULTANT) ORDER, 2020

Citation and  
commencement

1. This Order may be cited as the Value Added Tax  
(Exemption) (Tanzania National Roads Agency  
(TANROADS) (Provision of Consultancy Services for  
Feasibility Study, Detailed Engineering Design  
Environmental & Social Impact Assessment and Preparation  
of Tender Documents for Upgrading of Babati – Orkesumet –  
Kibaya Road (145km) to Bitumen Standard) (M/S Safi  
Consultant) Order, 2020 and shall be deemed to have come  
into operation on the 18<sup>th</sup> day of 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  
provision of services imported or locally purchased by or on  
behalf of M/S Safi Consultant to be used solely in the project  
of Provision of Consultancy Services for Feasibility Study,  
Detailed Engineering Design Environmental & Social Impact  
Assessment and Preparation of Tender Documents for

*Value Added Tax (Exemption) (Tanzania National Roads Agency  
(Tanroads) (Provision Of Consultancy Services For Feasibility Study,  
Detailed Engineering Design Environmental & Social Impact Assessment  
And Preparation Of Tender Documents For Upgrading Of Babati –  
Orkesumet – Kibaya Road (145km) To Bitumen Standard(M/S Safi  
Consultant)*

---

Upgrading of Babati – Orkesumet – Kibaya Road (145km) to Bitumen Standard is hereby exempt.

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 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 on 18<sup>th</sup> day of February, 2021.

Dodoma,  
29<sup>th</sup> September, 2020

PHILIP I. MPANGO  
*Minister for Finance and Planning*