

*Value Added Tax (Exemption) (Upgrading and Rehabilitation of Mkwawa University Road (3.8 Km) To Bitumen Standard) (Tanzania National Roads Agency (Tanroads)) (M/S Mtwivilla Traders Co Ltd)*

---

GOVERNMENT NOTICE No. 877 published on 09/10/2020

THE VALUE ADDED TAX ACT,  
(CAP. 148)

ORDER

*(Made under section 6(2))*

THE VALUE ADDED TAX (EXEMPTION) (UPGRADING AND REHABILITATION OF MKWAWA UNIVERSITY ROAD (3.8 KM) TO BITUMEN STANDARD) (TANZANIA NATIONAL ROADS AGENCY (TANROADS)) (M/S MTWIVILLA TRADERS CO LTD) ORDER, 2020

Citation and commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Upgrading and Rehabilitation of Mkwawa University Road (3.8 Km) to Bitumen Standard) Tanzania National Roads Agency (TANROADS) (M/S Mtwivilla Traders Co. Ltd) Order, 2020 and shall be deemed to have come into operation on the 18<sup>th</sup> day of August, 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 General of Tanzania Revenue Authority (TRA), the whole of the Value Added Tax payable on the goods or services specified in the Schedule to this Order imported or locally purchased prior to clearance through customs or on behalf of Tanzania National Roads Agency (TANROADS) by M/S Mtwivilla Trader Co.Ltd in the Upgrading and Rehabilitation of Mkwawa University Road(3.8 Km) to Bitumen Standard is hereby exempt.

(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.

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

*Value Added Tax (Exemption) (Upgrading and Rehabilitation of Mkwawa University Road (3.8 Km) To Bitumen Standard) (Tanzania National Roads Agency (Tanroads)) (M/S Mtwivilla Traders Co Ltd)*

---

*GN. No. 877 (Contd.)*

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.

*Value Added Tax (Exemption) (Upgrading and Rehabilitation of Mkwawa University Road (3.8 Km) To Bitumen Standard) (Tanzania National Roads Agency (Tanroads)) (M/S Mtwivilla Traders Co Ltd)*

*G.N. No. 877 (Contd.)*

SCHEDULE

*(Made under paragraph 2)*

GOODS

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

*Value Added Tax (Exemption) (Upgrading and Rehabilitation of Mkwawa University Road (3.8 Km) To Bitumen Standard) (Tanzania National Roads Agency (Tanroads)) (M/S Mtwivilla Traders Co Ltd)*

*Gn. No. 877 (Contd.)*

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

*Value Added Tax (Exemption) (Upgrading and Rehabilitation of Mkwawa University Road (3.8 Km) To Bitumen Standard) (Tanzania National Roads Agency (Tanroads)) (M/S Mtwivilla Traders Co Ltd)*

*Gn. No. 877 (Contd.)*

21	Asphalt Concrete	Tanzania	m <sup>3</sup>
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

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

PHILIP I. MPANGO  
*Minister for Finance and Planning*