

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 Roads Agency (Tanroads))

GOVERNMENT NOTICE No. 880 published on 09/10/2020

THE VALUE ADDED TAX ACT,
(CAP. 148)

ORDER

(Made under section 6(2))

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 ROADS AGENCY (TANROADS)) 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 Roads Agency (TANROADS) Order, 2020 and shall be deemed to have come into operation on the 11th day of 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 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 or services are verified and approved by Tanzania Roads Agency (TANROADS), and
- (b) the specified 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

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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 by the Contractor or TANROADS 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, with respect to each project as specified in the Second Schedule, expire on the date of expiry as specified in the contract of that particular project.

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FIRST SCHEDULE

(Made under paragraph 2(1))

GOODS

S/N	ITEM DESCRIPTION	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
	GOODS AND BULDING MATERIALS		
1	Fill Material G7	m ³	Local
2	Fill Material G15	m ³	Local
3	Gravel Material G25	m ³	Local
4	Sand	m ³	Local
5	Cement	Tons	Local
6	C1 materials	m ³	Local
7	CRR	m ³	Local
8	Aggregate various sizes	m ³	Local
9	BRC	m ²	Local
10	Stones and rocks - various size	m ³	Local
11	Pipe Culverts 900mm	Nos	Local
12	Pipe culvert-600mm	Nos	Local
13	Pipe culvert 450mm	Nos	Local
14	Formwork	m ²	Local
	BITUMEN PRODUCTS		
15	MC 30,MC 70	Ltrs	Local
16	Tack coat	Lts	Local
17	AC-14	Tons	Local
18	AC-20	Tons	Local
19	Bitumen 80/100	Ltrs	Local
20	MC 30,MC 70	m ³	Local
21	80/100 Penetration Bitumen	Ltrs	Local

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S/N	ITEM DESCRIPTION	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
	PAINT		Local
22	Thermoplastic Road Marking Paint	Ltrs	Local
23	Thermoplastic Binder	Ltrs	Local
24	Black and white gross oil paint	Ltrs	Local
25	Prime coat on base surface	Ltrs	Local
26	Pre- mix for patching		Local
	HIRED EQUIPMENT		
27	Motor grader	Hrs	Local
28	Vibrating roller	Hrs	Local
29	Macadam roller	Hrs	Local
30	Pneumatic Roller	Hrs	Local
31	Water bowser	Hrs	Local
32	Bitumen Sprayer	Hrs	Local
33	Tipper	Hrs	Local
34	Concrete mixer	Hrs	Local
35	Lowbed	Hrs	Local
36	Motor grader	Hrs	Local
37	Hand Roller	Hrs	Local
38	Backhaul	Hrs	Local
39	Compressor	Hrs	Local
40	Boiler	Hrs	Local
41	Applicators	Hrs	Local
42	Self Propelled Machine	Hrs	Local
43	Truck	Hrs	Local
44	Excavator	Hrs	Local
45	Low loader	Hrs	Local
46	Bull dozer hiring	Hrs	Local
47	Dump Trucks No.5	Hrs	Local
48	Bitumen distributor	Hrs	Local
49	Chipping Spreader	Hrs	Local
50	Porker vibrator	Hrs	Local
51	Paving machine	Hrs	Local

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S/N	ITEM DESCRIPTION	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
52	Dump Trucks 10m3	Hrs	Local
53	Wheel Loader	Hrs	Local
54	Hiring of tipping truck	Hrs	Local
55	Paver	Hrs	Local
56	Crane lorry	Hrs	Local
57	Plate compactor	Nos	Local
58	Pedestrian Hand Roller	Nos	Local
59	Asphalt cutter	Nos	Local
60	Pavement cutter	Nos	Local
61	Drill bits	Nos	Local
62	Galvanized Plain sheet 2mm thick	Nos	Local
63	Galvanized Poles 2.5 inch 3mm Thick	Nos	Local
64	Reflective sticker 3m	Pcs	Local
	REINFORCEMENT VARIOUS SIZE		
65	25 mm Diameter	Tons	Local
66	20mm Diameter	Tons	Local
67	16mm Diameter	Tons	Local
68	12mm Diameter	Tons	Local
69	10mm Diameter	Tons	Local
70	8mm Diameter	Tons	Local
71	Timber 2x4	Nos	Local
72	Soft wood	Nos	Local
73	Marine board	Nos	Local
74	Props	Nos	Local
75	Nails	Kg	Local
76	Road Signs	Nos	Local
77	Guidance & Information Signs	Nos	Local
78	Pole	Nos	Local
79	PVC Pipe	Nos	Local
80	GI PIPE	Nos	Local
81	Control Box	Nos	Local

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S/N	ITEM DESCRIPTION	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
82	Pedestrian signal head	Set	Local
83	Cable for car signal head	m	Local
84	Cable for pedestrian signal Head	m	Local
85	Solar to Battery wire	m	Local
86	Solar module monocrystalline	watt	Local
87	Software programming for Traffic light	Man hrs	Local
88	Profile Board	Pcs	Local
89	Line levels	Pcs	Local
90	Water pumps	Pcs	Local
91	Street light	Nos	Local
92	Electrical bill at aggregate crushing plant	Months	Local
93	Hutments	Nos	Local
94	Services duct	Nos	Local
95	Road reserve marker post	Nos	Local
96	Drift sign with concrete posts	Nos	Local
97	Bridge signs	Nos	Local
98	Wire mesh	Roll	Local
99	Weep holes	Nos	Local
100	Gabion boxes	Nos	Local
101	Guide rail	m	Local
102	Geotextile	m ²	Local
103	GSP	m	Local
104	Information panel	Nos	Local
105	Swordfish	Nos	Local
106	Lime	Bags	Local
107	Flat bastard mill file	Pcs	Local
108	Air filter	Pcs	Local
109	Paving blocks	Nos	Local
110	Welding/shaping/fitting	Nos	Local
111	Mattress	m ³	Local
112	Chip Board for expansion joint	m ²	Local

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SECOND SCHEDULE

(Made under paragraph 2(1))

PROJECTS AND CONTRACTORS

S/N	SINGIDA REGION – 8 PROJECTS
1	Periodic Maintenance and Routine/ Recurrent Maintenance Works between Singida and Malendi Road Section (KM 176 + 760 – Km 284 + 960) along Kintinku (Dom/Sgd Bed.0 – Singida -Malendi (Sgd/Tbr Brd.) Paved Trunk Road (T003) – M/s Nyanza Road Works Limited
2	Routine/ Recurrent Maintenance Works along Rungwa (Mby/Sgd Brd.) – Rungwa (Sgd/Tbr Brd.) Unpaved Trunk Road (T008), Routine/ Recurrent Maintenance and Bridge Preventive Maintenance Works along Rungwa – Itigi- Mkiwa Unpaved Trunk Road (T0220) – M/s J.P Traders Limited
3	Periodic Maintenance, Bridge Major Repair (Construction of Reinforced Concrete Box Culverts) and Spot Improvement Works along Rungwa – Itingi – Mkiwa – Unpaved Trunk Road (T022)– M/s Madata Investment Limited
4	Periodic Maintenance Works to Double Bituminous Surface between Km 9 + 000- Km 10 + 000 and Bridge Major Repair (Construction of Reinforced Concrete Box Culvert) along Njuki – Ilongero – Ngamu Unpaved Regional Road (R428) – M/s GNMS Contractors Co. Limited
5	Bridge Major Repair Works (Construction of Reinforced Concrete Box Culverts) along Ikungi – Londoni – Kilimatinde (Solya) Unpaved Regional Road (R431)- M/s J.P. Traders Limited
6	Bridge Major Repair Works (Construction of Reinforced Concrete Box Culverts) along Iyumbu (Tbr/Sgd Brd.) – Mgungira – Mtunduru – Magereza (Sgd) Unpaved Regional Road (R436) - M/s Kagwa General Suppliers Limited
7	Routine/ Recurrent Maintenance (Unpaved Section), Periodic Maintenance, Spot Improvement, Routine/ Recurrent Maintenance (Paved Section) and Bridge Preventive Maintenance Works along Ulemo – Gumanga – Sibiti (Smy/Sgd Brd.) Regional Road (R424) – M/s Sumaco Eng. Co. Limited
8	Routine/ Recurrent Maintenance, Spot Improvement, Periodic Maintenance and Bridge Preventive Maintenance Works along Iyumbu (Tbr/Sgd Brd.) – Mgungira – Mtunduru – Magereza (Sgd) Regional Road (R436) – M/s Jam Engineers Co. Ltd
MWANZA REGION – 2 PROJECTS	
1	Emergency Works along Nyamazugo – Bukokwa road in Mwanza Region – M/s Jassie & Company Limited
2	Routine and Recurrent Maintenance works along Mwanza – Shinyanga Border road (Patchworks) – M/s Kalumo Technology Investment Limited
KIGOMA REGION – 14 PROJECTS	
1	Periodic Maintenance along Kigoma – Mwanga – Ujiji, Mwandiga – Manyovu, Tabora border – Uvinza – Kidahwe and Kigoma – Kidahwe paved Trunk roads –

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	M/s Jajuna Investments Co. Ltd
2	Periodic Maintenance along unpaved Tabora border – Uvinza and Katavi boarder – Kasulu Trunk Roads – M/s Pater Mulima & Co. Ltd
3	Periodic Maintenance along unpaved Kibondo Police – Mabamba Jct – Burundi border- border Trunk Road, Ngara border – Nyaronga, Mabamba – Kichananga – Kifura and Mugunzu – Bukililo – Kinonko Regional Road – M/s Cossiga Company Ltd
4	Periodic Maintenance along Simbo – Ilagala – Kalya, Kalela – Janda and Rusesa – Kazuramimba unpaved Regional Roads – M/s Modern Agrico. Ltd
5	Periodic Maintenance along Mnanila – Janda and Buhigwe – Herushingo – Kumsenga Regional Roads –M/s Kajuna Investments Co. Ltd
6	Construction of Gungu Subway along Kigoma Kidahwe Paved Trunk Road – M/s Lumi Enterprises Co. Ltd
7	Construction of Sokoni Subway along Kigoma – Mwanga – Ujiji Paved Trunk Road – M/s Lumi Enterprises Co. Ltd
8	Construction of Kivunvu T – Beam Bridge along Kisili – Buhigwe Regional road – M/s LGNA Company Ltd
9	Construction of Kampisa IV and V Box Culverts along Simbo – Ilagala – Kalya Regional Road – M/s Ukimbu Civil and Building Contractors Ltd
10	Construction of Nyankuba box culvert along Rusesa – Kazuramimba Regional road – M/s Greygo Investments Company
11	Construction of Lugenge Box Culvert along Mugunzu – Bukililo – Kitanda – Kumsenga Regional road – M/s Greygo Investments Company

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12	Construction of Midyodyo Box Culvert along Buhigwe – Kitanga – Kumsenga regional road – M/s Ukimbu Civil & Building Contr. Ltd
13	Construction of Nyamobaga T- Beam along Buhigwe – Kitanga – Kumsenga Regional road – M/s LGNA Co. Ltd
14	Construction of Lugambwa box culvert along Buhigwe – Kitanga – Kumsenga Regional road – M/s Osborn Co. Ltd

Dodoma,
29th September, 2020

PHILIP I. MPANGO
Minister for Finance and Planning