

GOVERNMENT NOTICE No. 15 Published On. 8/1/2021

THE VALUE ADDED TAX ACT,
(CAP. 148)

ORDER

(Made under sections 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 signing date of the specific contract for project specified in the Second Schedule.

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 be used solely in the project specified in the Second Schedule is hereby exempt:

Provided that:

- (a) the quantity and value of goods are verified and approved by Tanzania Roads Agency (TANROADS); 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

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)

GN. NO. 15 (Contd.)

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 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 Roads Agency (Tanroads)*

GN. NO. 15 (Contd.)

FIRST SCHEDULE

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 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
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

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)

GN. NO. 15 (Contd.)

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

SECOND SCHEDULE

PROJECTS AND CONTRACTORS

KAGERA REGION- 23 PROJECTS	
1	Routine and Recurrent Maintenance Works Along Mutukula - Bukoba Road Section (Off Carriage Way) - M/s Belladosh Company Limited,
2	Routine And Recurrent Maintenance Works Along Bukoba - Kagoma – Kalebezo (Off Carriage Way) - M/s Ludovick Company Ltd,
3	Routine and Recurrent Maintenance Works On Paved Trunk Road Along Rusumo – Lusahunga Road - M/s Deka Enterprises Company Ltd,
4	Routine and Recurrent Maintenance Works Along Kyaka 1 – Bugene - M/s Kambiti Building and Civil works Contractors,

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))

GN. NO. 15 (Contd.)

5	Routine and Recurrent Maintenance Works Along Kobelo - Nyakasanza For Labour Based Contractors (Off Carriage Way) - M/s Enasa Women Group,
6	Routine and Recurrent Maintenance Works Along Mutukula - Bukoba (On Carriage Way- M/s Asjel Enterprises Ltd,
7	Routine and Recurrent Maintenance Works Along Bukoba - Kagoma - Kalebezo (On Carriage Way) - M/s Dekka Enterprises Company Ltd,
8	Routine and Recurrent Maintenance Works on Paved Trunk Road - M/s Kashco Limited,
9	Routine and Recurrent Maintenance Works Along Kobelo - Ngara - Nyakasanza (On Carriage Way)- M/s Noptik Investment Ltd,
10	Routine and Recurrent Maintenance Works Along Unpaved Trunk Road In Karagwe District Lot 1 - M/s Jossam Co. Ltd
11	Bridges Preventive Maintenance Works on Trunk and Regional Roads - M/s Kashco Limited,
12	Routine and Recurrent Maintenance Works In Karagwe District Lot 2 - M/s Jossam Co. Ltd
13	Routine and Recurrent Maintenance Works In Bukoba District Lot 1 - M/s Jossam Co. Ltd
14	Routine and Recurrent Maintenance Works in Bukoba District Lot 2. - M/s Runazi General Suppliers Co. Ltd
15	Routine and Recurrent Maintenance on Regional Roads In Missenyi District Lot 1 - M/s Ciwasa (T) Limited
16	Routine and Recurrent Maintenance on Regional Roads In Missenyi District Lot 2- M/s Tanmilan Co. Ltd
17	Routine And Recurrent Maintenance On Regional Roads In Muleba District Lot 1- M/s Ego Contractors Ltd
18	Routine and Recurrent Maintenance On Regional Roads In Muleba District Lot 2- M/s Jossam & Co. Ltd,
19	Routine and Recurrent Maintenance on Regional Roads In Biharamulo District- M/s Lageka Co. Ltd
20	Routine And Recurrent Maintenance Works For Labour Based Contractors (Off Carriage Way) On Unpaved Regional Road Along Rusumo - Custom – Ngara - M/s Swensi Company Limited,
21	Routine And Recurrent Maintenance Works For Labour Based Contractors (Off Carriage Way) on Unpaved Regional Road Along Kasulo - Nyakitama – Goyagoya- M/s Two Sisters Women Group
22	Routine and Recurrent Maintenance Works On Regional Roads In Ngara District Lot 1- M/s Afriworks Co. Ltd
23	Routine and Recurrent Maintenance Works on Regional Roads In Ngara District Lot 2- M/s Bateru General Works
SIMIYU-8 PROJECTS	
1	Routine Maintenance Works Along Lamadi - Wigelekelo (Simiyu/Shy Brd) Paved Tr, Bariadi - Salama And Bariadi - Kisesa - Mwandoya Hc Paved Regional Road - M/S Kalumbo Technology Investment 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 Roads Agency (Tanroads)

GN. NO. 15 (Contd.)

2	Routine Maintenance Works Along Mwangongo - Sibiti Unpaved Trunk Road (Ch. 66+500 - 121+760), Nkoma - Makao - Ndutu Jct District Road and Spot Improvement Works Along Mwandete - Mwamanoni Unpaved Regional Road- Jonta Investment Ltd.
3	Periodic Maintenance Works Along Lamadi - Wigelekelo (Ch.0+000 To 71+800 And At Dutwa Town) Paved Trunk Road - M/S Mumangi Trans and Construction Company Ltd,
4	Periodic Maintenance Works Along Lamadi - Wigelekelo (Nyakabindi Weighbridge) Paved Trunk Road , Bariadi - Salama And Bariadi - Kisesa - Mwandoya Hc Paved Regional Roads- M/S Mumangi Trans and Construction Company Ltd,
5	Bridge Major Repair On Malili Bridge Along Nyashimo - Dutwa Unpaved Regional Road
6	Rrm Works Along Ditiwa (Mza/Simiyu Brd) - Simiyu/Mara Brd Paved Trunk Road (Labour Based Specialist) (Ch.- 0+0000 - 30+0000)- M/S Agape Empowerment Contractors Ltd,
7	Rrm Works Along Ditiwa (Mza/Simiyu Brd) - Simiyu/Mara Brd Paved Trunk Road (Labour Based Specialist) (Ch. 30+0000 - 58+780) - M/S Engerita General Enterprises,
8	Routine Mtce Works Along Lamadi - Wigelekelo Simiyu/Shy Brd Paved Trunk Road (Women Labour Base Contractors - Maswa - Wigelekelo Section Ch. 120+930 - 137+930) - M/S Maridadi Florist Ltd,
ARUSHA REGION -5 PROJECTS	
1	Routine/Recurrence and Bridge Preventive works Along KIA JCT TCA JCT (P) Road (LB) (20+000 – 45+000)- M/S Kiwarama Enterprises Ltd,
2	Routine/Recurrence Maintenance Works Along TCA JCT – Namanga (P) Road (0+000 – 98+000) (LB)- M/S Kiwarama Enterprises Ltd
3	Routine/Recurrence and Bridge Preventive works Along Makuyuni - Ngorongoro (P) Road (LB) (38+000 – 76+000) - M/S Asjel Enterprises Ltd
4..	Routine/Recurrence Maintenance Works Along Monduli – Engaruka (Unpaved) Road (45+000 – 110+000) (LB)- M/S Linda Technical Service Ltd,
5	Routine/Recurrence Maintenance Works Along Longido – Oldonyolengai (UP) Road (50+000 – 98+000) (LB)- M/S Linda Technical Service Ltd
COAST REGION-2 PROJECTS	
1	Periodic Maintenance and Upgrading Works Along Utete – Nyamwage Road to Bitumen Standard- M/S The Globalink General Contractors Ltd,
2	Installation of Inductive Traffic Loop Counter in Cost Zone - M/S TEMESA Corporation Sole

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)

GN. NO. 15 (Contd.)

DODOMA REGION - 19 PROJECTS	
1	Upgrading to Bitumen Standard (Ac) of Access Road and Inner Roads to JKT HQ at Chinangali 2 In Dodoma Region (3.5km)- M/S Nyanza Road Works Limited
2	Periodic Maintenance Works along Mtera – Dodoma - Bereko Trunk Road(7.0km)- Nkulabi Section- M/S GNMS Contractors Ltd
3	Routine and Recurrent & Bridges Preventive Maintenance Works along Gairo - Dodoma - Kintinku Trunk Road (Gairo - Mbande Section) and Kibaigwa - Manyata Jct- Ngomai - Njoge- Dongo Paved R477 (0.22km)- M/S Peace Construction
4	Routine and Recurrent Works and Bridges preventive (20Nos) along Mbande - Dodoma - Kintinku Trunk Road (Mbande - Dodoma Section) and Routine/Reccurent Maintenance Works along Chamwino Ikulu Jct - Chamwino, Regional Paved Road, R 468.- N. W. Builders Company Limited
5	Routine/Recurrent and Bridges Preventive Maintenance Works (28nos) along Gairo - Dodoma - Kintinku Trunk Road, T 003 (Dodoma - Kintinku Section)- M/S Penueli Construction Limited
6	Routine/Recurrent and Bridges Preventive Maintenance Works (30 Nos.) along Mtera - Dodoma - Bereko T 005, Mtera - Fufu Section (70.00km)- M/S NANGONGA LIMITED
7	Routine/Recurrent Maintenance Routine/Recurrent and Bridges Preventive Maintenance Works (20 Nos) along Mtera - Dodoma - Bereko (T 005), Fufu - Dodoma Section (70.49km) and Routine/Recurrent Maintenance Works Dodoma - Mayamaya Road Section (48.69km)- M/S Medes Co. Ltd
8	Bridges Major Repairs to Chalinze IV and V Bridges along Gairo - Dodoma - Kintinku Trunk Road, T 003 - M/S TECHNICS CONSTRUCTION GROUP LTD,
9	Bridges Major Repairs to Chipogolo IX Box Culvert along Mtera – Dodoma – Bereko T005- M/S Medes Co. Ltd,
10	Periodic (6km), Routine/Recurrent (31.34km) Unpaved, (1.39km) Paved and Bridges Preventive Maintenance Works (6nos) along Mtirangwi/Gisambalag – Kondoa R 247- M/S Andic Ltd Civil & Building
11	Periodic (9.59km), Routine/Recurrent (51.62km) and Bridges Preventive Maintenance Works (6nos.) along Mpwapwa - Makutano Jct. - Pwaga Jct. - Lumuma (Dom/Moro Brd) Regional Road, R.478- M/S Iwawa Civil & Building Contractors
12	Routine/Recurrent (92.13km) Unpaved, (1.6km) Paved, Periodic (11.93km), Spot Improvement (1.0km), Bridges Major Repairs to Mlali (1no) and Bridges Preventive Maintenance Works (18Nos) along Pandambili - Mlali - Suguta - Mpwapwa - Ng'ambi R.470 and Routine/Recurrent (5.14km) and Bridges Preventive Maintenance Works (2Nos) along Chunyu - Msagali R.473- M/S Musons Engineers Ltd
13	Routine/Recurrent (40.75km), Periodic (6km) and Bridges Preventive Maintenance Works (20nos) along Manchali -Ngambi - Kongwa Jct - Hogoro Jct R 471- M/S Advanced Engineering Solutions Limited In Association With M/S Gb Group (T) Limited
	Periodic (14.38 KM), spot improvement (1.0 KM), Routine/Recurrent (39.02 KM) and bridges preventive maintenance works (2Nos) along Hogoro JCT-Dosidosi Regional Road, R.465- M/S Musons Engineering 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 Roads Agency (Tanroads)

GN. NO. 15 (Contd.)

14	Routine/Recurrent (39.6km) Unpaved, (10.73km) Paved, Periodic (6km) and Bridges Preventive Maintenance Works (6nos) along Mbande - Kongwa - Suguta Regional Road, R.469- M/S Yota Enterprises Ltd,
15	Periodic (9.59km), Routine/Recurrent (47.65km), Bridge Major Repair to Gawaye Solid Drift and Bridges Preventive Maintenance Works (5nos) along Ihumwa - Hombolo - Mayamaya Regional Road R.479- M/s KAGWA GENERAL SUPPLIES LIMITED
16	Routine/Recurrent (92.13km) Unpaved, (1.6km) Paved, Periodic (11.93km), Spot Improvement (1.0km), Bridges Major Repairs to Mlali (1no) and Bridges Preventive Maintenance Works (18Nos) along Pandambili - Mlali - Suguta - Mpwapwa - Ng'ambi R.470 and Routine/Recurrent (5.14km) and Bridges Preventive Maintenance Works (2Nos) along Chunyu - Msagali R.473- : M/s SUMACO ENG. CO. LIMITED
17	Periodic (23.96km), Routine/Recurrent (107.77km), Spot Improvement (1.0km) and Bridges Preventive Maintenance Works (13Nos) along Mpwapwa - Gulwe - Kibakwe - Rudi - Chipogoro Regional Road, R.472- M/s Deniko Construction Ltd
18	Periodic (11.98km), Routine/Recurrent (21.93km), Bridge Major Repair to Magereza Drift (1nos) and Bridges Preventive Maintenance Works (6nos) along Kibaigwa - Manyata Jct. - Ngomai - Dongo (Dom/Mnyr Brd) R.477- M/s Makapo Contractors & Gen Supplies Co. Ltd
19	Bridge major repair to Kinyasungwi Box culvert 7(5m x 5m x 8m)along Manchali - Ngambi - kongwa Jct - Hogoro Jct. 471- M/s Kazibora Construction Co. Ltd
GEITA REGION- 21 PROJECTS	
1	Routine and Recurrent Maintenance on Wendele - Mlele Road (Wendele – Ushirombo Section) - Kalumo Technology Ltd,
2	Routine and Recurrent Maintenance on Wendele - Mlele Road (Ushirombo – Mlele Section) - M/s Masahunga Investment Co. Ltd
3	Routine & Recurrent Maintenance on Nyamuhama - Bwanga - Ibanda Road (Nyamuhama - Bwanga Section) - Kitanga Co. Ltd,
4	Routine & Recurrent Maintenance on Nyamuhama - Bwanga - Ibanda Road (5Bwanga - Chibingo Section) -Two Sisters Women Group
5	Routine & Recurrent Maintenance on Nyamuhama - Bwanga - Ibanda Road (Chibingo - Geita Section) -Lemuas Women Group
6	Routine & Recurrent Maintenance on Nyamuhama - Bwanga - Ibanda Road (Geita - Ibanda Section)- M/s Longea General Investment Ltd
7	Routine & Recurrent Maintenance on Nyamuhama - Bwanga - Ibanda Road (Patch Works)- Kalumo Technology Ltd
8	Periodic Maintenance on Nyamuhama - Bwanga - Ibanda Paved Road - M/s Jassie & Co. Ltd
9	Routine & Recurrent Maintenance on Msega - Bwanga paved Road (Drainage Works) - Scale Engineering Co. 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 Roads Agency (Tanroads))

GN. NO. 15 (Contd.)

10	Periodic Maintenance on Msega - Bwanga paved Road - Mumangi Trans Construction Co. Ltd
11	Routine and Recurrent Maintenance on Nyamwilolelwa (Bwanga) - Runzewe paved Road- Scale Engineering Co. Ltd
12	Routine & Recurrent Maintenance and Spot Improvement on Nzera Jct - Nkome Port (paved and unpaved) Road -4Brothers and Sisters Co.Ltd
13	Periodic Maintenance on Nzera Jct - Nkome Port and Nyamadoke - Nzera Road - D4N Co. Ltd ,
14	Periodic, Routine and Recurrent Maintenance on Nyamadoke - Nzera Road - Kalumo Technology Ltd
15	Routine & Recurrent Maintenance and Spot Improvement on Geita - Bukoli - Buyange Road - Hemed Holdings Co.Ltd
16	Periodic Maintenance on Mtakuja - Bukoli - Buyange Road - Hemed Holdings Co.Ltd
17	Periodic, and Routine & Recurrent Maintenance on Nyankanga - Nyamirembe Port Road - 4Brothers and Sisters Co.Ltd,
18	Periodic, Routine & Recurrent Maintenance on Ushirombo - Nanda - Bwelwa Road- Mrefu Construction Co.Ltd
19	Bridge Major Repair along Nyakumbu - Nyang'hwale Road and Butengolumasa - Iparamasa - Mbogwe - Masumbwe Road- Kitanga Co. Ltd,
20	Bridge Major Repair along Senga - Sungusila - Ibisabageni and Nyamadoke (Geita/Mwanza Border) - Nzera Road- Kalumo Technology Ltd
21	Upgrading to Bitumen Standard of Nzera Jct – Nzera Road, Ushirombo Township Road and Masumbwe – M/S Mumangi Trans and Construction Company Ltd,
SINGIDA REGION – 2 PROJECT	
1	Periodic Maintenance, Routine/Recurrent Maintenance and Bridge Preventive Maintenance Works between KM 0 + 000 – KM 55 + 200 along Singida – Gehandu (SGD/Manyara BRD.) Paved Trunk -Road (T014)- M/S Technics Construction Group Limited
2	Bridge Major Repair (Construction of Kisaki Box Culvert), Routine/Recurrent Maintenance Works and Spot Improvement Works between Kintinku and Singida Road Section (KM 0 + 000 – KM 176 + 760) along Kintinku (DOD/SGD BRD.) – Singida - Malendi (SGD/TBR BRD.) Paved Trunk Road- (T003)- M/S Mtwivila Traders & Construction Co. Limited
SHINYANGA 29 - PROJECTS	
1	Routine/Recurrent Maintenance Works along Tinde – Wendele (Shy/Gta Brd) Paved Trunk Road- M/s. Ntungamo Co. Ltd
2	Road Side activities along Tinde – Mwendakulima Section of Tinde – Wendele Paved Trunk Road- M/s. Kikundi cha Washu

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)

GN. NO. 15 (Contd.)

3	Road side activities along Mwendakulima – Nyandekwa Jct Section of Tinde – Wendele Paved Trunk Road- M/s. ZALUSHI WOMEN GROUP).
4	Road Side Activities along Nyandekwa Jct – Wendele Section of Tinde – Wendele Paved Trunk Road- M/s. Raju Women Co. Ltd.
5	Routine/Recurrent Maintenance Works along Manonga – Nyasamba Paved Trunk Road- M/s. Sabu Enterprises Co. Ltd.
6	Road Side Activities along Manonga – Buhangija Section of Manonga – Nyasamba Paved Trunk Road- M/s. Evemi Enterprises.
7	Road Side Activities along Buhangija – Mhumbu Section of Manonga – Nyasamba Paved Trunk Road- M/s. Ludovick Co. Ltd
8	Road Side Activities along Mhumbu – Nyasamba Section of Manonga – Nyasamba Paved Trunk Road- M/s. Moraj Women Group
9	Periodic Maintenance Works along Ditiwa-Simiyu/Mara BRD Paved trunk road- M/J Josam and Co.Ltd
10	Routine/Recurrent Maintenance Works along Kolandoto – Mwangongo Unpaved Trunk Road;-M/s Gladiators Investment Ltd
11	Routine/Recurrent and Bridge Preventive Maintenance Works along Shinyanga – Bubiki Regional Road- Gladiators Investment Ltd.
12	Road Side Activities along Shinyanga –Bubiki Regional Road- M/s. Javel General Supply
13	Routine/Recurrent Maintenance Works along Kahama – Solwa Regional Road- M/s. Jossam and Co. Ltd
14	Road Side Activities along Kahama – Solwa Regional Road- M/s. Two Sisters Women Group
15	Routine/Recurrent Maintenance Works along Kahama – Tulole and Mhulidede – Tulole Regional Roads- M/s. Emergency Response Solution Ltd
16	Routine/Recurrent and Maintenance Works along Buyange – Busoka and Masabi – Mega Unpaved Regional Roads- M/s. Gladiators Investment Ltd.
17	Routine/Recurrent and Maintenance Works Along Nyang’holongo – Nyambula Unpaved Regional Road- M/s. Yuak Investment Co. Ltd
18	Routine/Recurrent and Maintenance Works along Kishapu – Buzinza Unpaved Regional Road- M/s. Balisa Investment Co. Ltd
19	Routine/Recurrent and Maintenance Works along Salawe – Old Shinyanga Unpaved Regional ROAD- M/s. Hemed Holdings Ltd
20	Routine/Recurrent and Maintenance Works Along Nyandekwa Jct – Butibu Unpaved Regional Road- M/s. Tingwa Co. Ltd
21	Routine/Recurrent and Maintenance Works Along Nyandekwa – Ng’hwande Unpaved Regional Road- M/s. Salum Motor Transport Co. Ltd
22	Contract for Routine/Recurrent and Maintenance Works Along Kagongwa – Bukooba Unpaved Regional Road- M/s. Manguto Investment Co. Ltd
23	Routine/Recurrent and Maintenance Works Along Ngundangali – Wishitejeja Unpaved Regional Road- M/s. Salum Motors Transport Co. Ltd
24	Bridge Major Repair Works along Kahama – Solwa Unpaved Regional Road.- M/s. Mats Engineering 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 Roads Agency (Tanroads)

GN. NO. 15 (Contd.)

25	Bridge Major Repair Works along Kanawa – Mihama Unpaved Regional Road- M/s. Mats Engineering Ltd
26	Bridge Major Repair and Bridge Preventive Maintenance Works along Nyandekwa Jct – Butibu Unpaved Regional Road- M/s. Masahunga Inestment Ltd.
27	Bridge Major Repair and Bridge Preventive Maintenance Works along Nyandekwa – Ng’hwande Unpaved Regional Road- M/s. MLD Investment Co. Ltd
28	Bridge Major Repair and Bridge Preventive Maintenance Works along Ngundangali – Wishiteleja Unpaved District Road- M/s. MMETO Construction Co. Ltd
29	Contract for Bridge Major Repair Works along Salawe – Old Shinyanga Unpaved Regional Road- M/s. Manguto Investment Co. Ltd

Dodoma,
24th December, 2020

PHILIP I. MPANGO
Minister of Finance and Planning