

GOVERNMENT NOTICE No. 24 Published On 8/1/2021

THE VALUE ADDED TAX ACT,
(CAP. 148)

ORDER

(Made under section 6(2))

THE VALUE ADDED TAX (EXEMPTION) (WATER AND SANITATION KIGOMA
REGIONAL PROJECT WASKIRP) (PURCHASE OF ONE (1) MOTOR VEHICLE AND TEN
(10 MOTORCYCLES) (MINISTRY OF WATER) ORDER, 2020

Citation and
Commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Water and Sanitation Kigoma Regional project (WASKIRP)) (Purchase of one (1) Motor Vehicle and ten (10 Motorcycles) (Ministry of Water) Order, 2020 and shall be deemed to have come into operation on the 30th day of November, 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, the whole of the Value Added Tax payable on the motor vehicle and motor cycles specified in the Schedule to this Order imported or purchased prior to clearance through customs or locally purchased by Enabel, Belgium Development Agency on behalf of Ministry of Water for the Purchase of one (1) Motor Vehicle and ten (10) Motorcycles for execution of project of Water and Sanitation Kigoma Regional project (WASKIRP) 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 payable as if this exemption had not been granted where the said goods are used for other purposes, sold or disposed of in any way to another person not entitled to enjoy similar privileges conferred under this Order.

*Value Added Tax (Exemption) (Water And Sanitation Kigoma Regional Project
Waskirp) (Purchase of One (1) Motor Vehicle and Ten (10 Motorcycles)
(Ministry of Water)*

GN. NO. (Contd.)

Expiry

4. This Order shall expire on the 28th day of
February, 2021.

*Value Added Tax (Exemption) (Water And Sanitation Kigoma Regional Project
Waskirp) (Purchase of One (1) Motor Vehicle and Ten (10 Motorcycles)
(Ministry of Water)*

GN. NO. (Contd.)

SCHEDULE

(Made under paragraph 2)

GOODS

S/N	ITEM DESCRIPTION	QUANTITY	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (LOCAL OR IMPORTED)
1	Landcruiser hard Top 76 series (5door, 10 seater)	4	pc	Imported
2	Yamaha AG 125 Motorcycles	10	pc	Local/ Imported

Dodoma,
....., 2020

PHILIP I. MPANGO
Minister of Finance and Planning