

*Value Added Tax (Exemption) (National Aids Control Programme (Nacp))
(Supply of Stationaries for The Ministry of Health, Community Development,
Gender, Elderly and Children ((Ministry Of Health, Community Development,
Gender, Elderly and Children)*

GOVERNMENT NOTICE No. 927 Published On. 23/10/2020

THE VALUE ADDED TAX ACT,
(CAP. 148)

ORDER

(Made under section 6(2))

THE VALUE ADDED TAX (EXEMPTION) (NATIONAL AIDS CONTROL PROGRAMME (NACP)) (SUPPLY OF STATIONARIES FOR THE MINISTRY OF HEALTH, COMMUNITY DEVELOPMENT, GENDER, ELDERLY AND CHILDREN ((MINISTRY OF HEALTH, COMMUNITY DEVELOPMENT, GENDER, ELDERLY AND CHILDREN) ORDER, 2020

Citation and
Commencement

1. This Order may be cited as the Value Added Tax (Exemption) National Aids Control Programme (NACP)) (Supply of Stationaries for the Ministry of Health, Community Development, Gender, Elderly and Children) (Ministry of Health, Community Development, Gender, Elderly and Children) Order, 2020 and shall be deemed to have come into operation on the 29th 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 Stationaries specified in the Schedule to this Order imported or purchased prior to clearance through customs or locally purchased by M/S G & L Bright Limited to be used solely in the project for National Aids Control Programme (NACP)) for the Ministry of Health, Community Development, Gender, Elderly and Children 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.

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G.N. NO. 927 (Contd.)

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 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 29th day of December, 2020.

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GN. NO. 927 (Contd.)

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SCHEDULE
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GOODS

S/N	ITEM DESCRIPTION	QUANTITY	UNIT OF	PLACE OF
	Supply Of Office Stationery			
1	Photocopy Paper	250	RIM	LOCAL
2	Box Files Large	100	PC	LOCAL
3	Tonner 42a	5	PC	LOCAL

Dodoma,
13th October, 2020

PHILIP I. MPANGO
Minister of Finance and Planning