

THE UNITED REPUBLIC OF TANZANIA

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SUBSIDIARY LEGISLATION

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THE VALUE ADDED TAX ACT,
(CAP. 148)

ORDER

(Made under section 6(2))

THE VALUE ADDED TAX (EXEMPTION) (SUPPLY AND INSTALLATION
OF LAPTOP AND DESKTOP COMPUTERS) (TANZANIA PETROLEUM
DEVELOPMENT CORPORATION (TPDC)) ORDER, 2020

Citation and
Commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Supply and Installation of Laptop and Desktop Computers) (Tanzania Petroleum Development Corporation (TPDC)) 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 the goods specified in the Schedule to this Order imported or purchased prior to clearance through customs or locally purchased by or on behalf of Tanzania Petroleum Development Corporation (TPDC) to be used solely in the project for Supply and Installation of Laptop and Desktop Computers 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

*Value Added Tax (Exemption) (Supply and Installation
of Laptop and Desktop Computers) (Tanzania Petroleum
Development Corporation (Tpdc))*

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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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SCHEDULE
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GOODS

| ITEM No. | ITEM DESCRIPTION | QUANTITY (QTY) | PLACE OF PURCHASE OF ITEMS (Local or Imported) |
|----------|--|----------------|--|
| 1 | Desktop Computers - Memory 12GB, Hard Drive 1 TB SSD, Operating system – Window 10, Processor – Intel Core i5-7400T | 20 | Imported/Local |
| 2 | Desktop Computers – Memory 16GB, Hard Drive 1 TB PCIe NVMeM. 2 SSD, Operating system – Window 10 Home 64, Processor – Intel Core i7-8550U | 12 | Imported/Local |
| 3 | Laptop Computers – Memory 8GB, Hard Drive 256GB, PCIe NVMem. 2 SSD, Operating system – Window 10 Pro 64, Processor – Intel Core i5 – 6200U | 5 | Imported/Local |

Dodoma,
2nd November 2020

PHILIP.I. MPANGO
Minister of Finance and Planning