

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 Rural and Urban Roads Agency (Tarura))

GOVERNMENT NOTICE No. 977 Published On. 13/11/2020

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 RURAL AND URBAN ROADS AGENCY (TARURA) ORDER, 2020

Citation

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 Rural and Urban Roads Agency (TARURA) Order, 2020 and shall be deemed to have come into operation on the 11th day of September, 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 goods or services specified in the First Schedule to be used solely in the project specified in the Second Schedule is here by exempted:

Provided that:

- (a) the quantity and value of relevant goods or services are verified and approved by the Tanzania Rural and Urban Roads Agency (TARURA); and
- (b) the contractor is a registered for Value Added Tax purposes by the time of signing the contract.

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GN. NO. 977 (Linaendelea.)

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 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 conferred under this Order.

Expiry

4. This Order shall expire upon expiry of a contract relating to the projects specified in the Second Schedule.

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FIRST SCHEDULE

(Made under paragraph 2)

GOODS OR SERVICES

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
13	PVC Pipe	Tanzania	m
14	Galvanised steel pipe	Tanzania	m
15	Galvanised Currugated Metal Pipes Culvert	Tanzania	m
16	Concrete pipe Culvert	Tanzania	m

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17	Manhole Cover	Tanzania	Nos.
18	Road Marking paints	Tanzania	m
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

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SECOND SCHEDULE

(Made under paragraph 2)

PROJECTS

S/N	SHINYANGA REGION – 16 PROJECTS
1	Routine and Spot Improvement works along Miandualwa – Ukenyenge, Songoi – Old DED Office, Ikoma – Itilima, Ikonokelo – Ngunga and Ipeja – Itilima Roads in Kishapu DC - M/s Lassiwa Investment Ltd
2	Road Maintenance along Bushinhwe – Igwamanoni B, Mwakata – Buyozi Road and Construction of Two Lines of Culverts in Msalala DC - M/s Balisa Investment Co. Ltd
3	Routine Maintenance works along Nyamwezi, Mayila market and Nyihogo – Ilindi roads in Kahama Town Council - M/s MLD Investment Co. Ltd
4	Road Maintenance works along Isoso – Mwabugisa, Buchambi – Idukilo and Mwanamakanga – Ng’wanghili roads in Kishapu DC, - M/s King and Prince Ltd
5	Routine and Spot Improvement works along Mhongolo – Kinaga, Malunga – Mashineni, Chelsea, Lumelezi, Clinic and Bukoba roads in Kahama Town Council - M/s Meli Construction Co. Ltd
6	Urgent maintenance works along Kacu road 0.5km; RDNO.174576, Chansi Road 1 (0.9Km); Road No. 174147, Chansi Road 2 (0.24Km); RD NO 174148 and Nyanshimbi – Inyanga Road (0.7Km); Road No. 174244 in Kahama Town Council- M/s Bacema Co. Ltd
7	Routine and Spot Improvement works along Ngasa – Underlake, Joshua, Olympic – Rocken Hill, Police and Nyashimbi – Inyanga Roads in Kahama Town Council - M/s Hajoka International Co. Ltd
8	Routine maintenance (10km) and Construction of five Culverts along Buchambi – Idukilo, Bushola – Pambe, Mwadui – Songwa and Negezi – Mwadui Lohumbo roads in Kishapu District- M/s Jossam and Co. Ltd
9	Construction of Igwamanoni B Box culvert 2x 6.0M x 2.5M along Bugarama – Igwamanoni B Road in Msalala District Council - M/s Mumangi Trans and Construction Co. Ltd
10	Road Maintenance and construction of culverts along Ntudu – Mwanyaguli Road, Mwakata – Buluma Road and Mwaluguru – Jana Road -. M/s Rose Engineering Contractors and General Suppliers
11	Periodic maintenance along Kituli – Buchama 2.5Km and Construction of Three Cell Box Culvert in Shinyanga District Council -. M/s Jonta Investment Co. Ltd
12	Periodic maintenance along Didia -Solwa 8.45Km, Roads in Shinyanga District Council- M/s Mats Engineering Co. Ltd

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13	Routine and Periodic works along Kambarage, Ndala, Mwawaza and Masekelo wards in Shinyanga District Council -. M/s Jonta Investment Co. Ltd
14	Spot improvement works along Nyankende centre (0.4Km), Mpunze – Luhaga (7.0km) and Installation FF Culverts along Kisuke – Bunasani (7km), Ushetu – Ikindika – Kinanhundu (28Km), Nyamilangano – Mapamba – Nshimba (7Km), Mpunze – Luhaga (7Km), Nyamilangano – Ngokolo -Butibu (7Km) and Nyankende Center roads (7Km) - M/s Luther Engineering Co. Ltd
15	Routine Maintenance, Periodic maintenance and Spot Improvement works and construction of culverts along Lunguya – Nyangarata, Kakola Number 9 – Nyangarata and Bugarama – Busulwangili roads- M/s Lyakale Civil Works Co. Ltd
16	Routine Maintenance, Periodic maintenance and Spot Improvement, Lined Drained and Culverts along Didia – Solwa Roads 55.2km, Itwangi – Mwakasongwe Roads 13km, Ishinabulandi – Imenya Roads 44km, Lyabukande – Kizungu Roads 11km and Kabanga – Mwamalulu Roads 8.8km in Shinyanga District Council. Contractor - M/s Fair Trading Company Limited
MWANZA REGION – 14 PROJECTS	
1	Urgent works for repair of Box culverts and construction of Eroded road embarkment along Musabe Road, Nyegezi stand – Malimbe, Kishiri – Fumagila, Ibanda – Buhongwa, Sinai, Nasser Drive, SAUTI and Miti ya Nyerere roads -. M/s Kones Construction Ltd
2	Urgent works for construction of Concrete Pavement along Chiriko, Shibugulu, Kanisani Kasese and Kasese Kanisani Mlimani Roads in Mwanza City Council -. M/s Japa Construction Ltd
3	Urgent works for construction of Concrete Pavement along Bugando – Mission and Patchwork along various roads within Mwanza City Council- M/s AM & Partners Ltd.
4	Urgent works along Nyamazobe – Kasese – Nyahingi, Nyamagana Sec and Mwananchi – Mahina P/S Road within Mwanza City Council- M/s Yunion Construction Co. Ltd
5	Urgent works along Post A- Mabatini and Mahina Kati – Kanyerere Roads within Mwanza City Council-. M/s Itegamatu Co. Ltd
6	Periodic maintenance for upgrading for Hesawa (0.324km), Mtakuja (0.126km), Isamilo International Loop (0.300km) and Nyegezi Stand – Messa Majengo Mapya (Passion – Viwanja Vipya) (0.300km) Roads in Mwanza City Council - M/s Nyanza Road Works Ltd
7	Urgent Road works along Pasiansi – Lumala – Kiseke Road -. M/s Daco Company Tanzania Ltd
8	Routine maintenance along Igaga – Mwamapalala (1.0Km), Ilula – Manai (4.0Km), Bupamwa – Itegamatu (12.0Km) and Construction of Three lines of Culverts along Igaga – Mwamapalala Road within Kwimba District Council - M/s Afrihost Investment Ltd

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9	Routine maintenance (5.2Km) and Periodic Maintenance (7.96km) works along Kahangara – Ijinga and Construction of Single Opening Box Culvert (0.8Km) in Magu District Council - M/s Faho Enterprises Limited (Building & Civil Works Contractors)
10	Routine Maintenance along Misungwi – Kolomije (12Km), Spot Improvement along Mwambola – Mwalwigi – Magaka (5Km), Mayolwa – Mwasonge – Seth Benjamini (3.0) Periodic Maintenance along Misungwi – Kolomije (3Km), Mayolwa-Mwasonge – Seth Benjamini (3Km) and Construction of Box Culverts (2 Cells) in Misungwi Districts Council - M/s Lukambo Contractors Ltd
11	Spot Improvement along Kabale – Ng’obo Ikungumhulu, Misasi – hospital and construction of 4 lines of box culverts along Kabale – Ng’obo – Ikungumhulu in Misungwi District Council- M/s Shekina Engineering Limited
12	Periodic Maintenance along Misungwi – Mondo and Mondo – Mwaniko – Lubuga Roads and Construction of 2 Lines of Box culverts along Mondo-Mwaniko – Lubuga Road in Misungwi District Council -. M/s Lukambo Contractors Ltd
13	Routine maintenance along Luchili – Kalebezo, Spot improvement along Iseni – Nyamabano – Nyalubanga – Nyazenda and Mtaroni – Kisisa Roads and Construction of Three Lines of Pipe Culvert along Luchili – Katoma – Kalebezo Road in Buchosa District Council - M/s Runazi General Supplies
14	Urgent works for repair for spot improvement on bottlenecks along Sengerema District roads - M/s Runazi General Supplies
DODOMA REGION – 17 PROJECTS	
1	Emergency Maintenance of Bubu Bridge along Chang’aa – Thawi – Bereko Road– M/s Chelesi General Enterprises Ltd
2	Urgent Maintenance Works Upgrading of Dodoma City Roads to Asphalt Concrete 1C AC 40 (40mm Thick- Overlay) Area “C” – Uhamiaji (0.35Km) Road - M/s Nyanza Road Works Ltd
3	Urgent Maintenance Works along Kizota – Zuzu (5.0Km) Roads - M /s Musons Engineers Ltd
4	Construction of Drainage Structures along Mtakuja Mlimwa Road Section - M/s Msangi Enterprises Ltd
5	Spot Improvement of Chemba – Mirambo – Goima Road – M/s Kelken Contractors
6	Spot Improvement of Tandala – Jangalo – Itolwa and Chandama – Jangalo Roads - M/s Gwema Civil Engineering & Building Co. Ltd
7	Spot Improvement of Pangalame – Subugo, Songambebe – Banyibanyi and Mtanana – Makawa Roads – M/s Iwawa Civil Engineering & Building Works Co. Ltd
8	Routine Maintenance of Dodoma Town City (40.0Km) Paved Roads (Road Desilting, Grass Cutting, Drainage Repair and Road Cleaning) (Labour Based Technology) – M/s Jomefa Investment
9	Routine Maintenance of Dodoma Town City (40.0Km) Paved Roads (Road Marking, Road Signs & Pothole Patching, Desilting, Grass Cutting, Drainage

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	Repair and Road Cleaning – M/s Bahaj Construction Works Ltd
10	Urgent Maintenance Works along Kisasa Road – M/s Canopies International (T) Ltd
11	Spot improvement of Urassa – Msangi, Anthony – Getini, Mboya – Ntaja, Dakau -Pita, Johari – Ulomi, Anglikan – Mahakamani, Mtandamo – Kimaro, Kanali – Magumula, Police – Athumani, Mwanakianga – Police and Maji – Kivulini Roads – M/s Juwa Company Ltd
12	Spot improvement of Makose Jct – Idodoma Road – M/s Oldonyo Lengai Engineering Ltd
13	Spot improvement of Makose Jct – Idodoma Road – M/s Chenjela Company Ltd
14	Urgent Maintenance Works along NCC – LINK (5.0Km) Roads – M/s Medes Company Ltd
15	Routine Maintenance of Dodoma Town City – M/s Jomefa Investment
16	Upgrading of Dodoma City Roads to Asphalt Concrete Ac 14 (40 Mm Thick – Overlay) Kati Road, Nam Hotel Road and Uhamiaji Road 2 – M/s Nyanza Road Works Ltd
17	Periodic Maintenance of Halmashauri (1.77Km) Roads in Kondoa Town Council – M/s Mia Brothers Tanzania Ltd
	DAR ES SALAAM REGION – 5 PROJECTS
1	Urgent works at Segerea – Bonyokwa paved Road (CHO + 700) in Ilala Municipality – M/s Ufunuo Technics Limited.
2	Urgent spot improvement along Chanika – Homboza Road in Ilala Municipality -. M/s Mirogena Investment Limited
3	Construction of Three lines pipes culverts (12mm diameter) at Zavara in Ilala Municipality - M/s Bluemarks Real Estate Co. Ltd
4	Spot improvement, Bridge preventive and Periodic maintenance along Bashnet-Luxmanda-Orbesh and Gabadaw-Luxmanda roads. Contractor - M/s Lucky Solutions Ltd
5	Spot Improvement of Lingia – Nyakwale (6.3Km) Road in Kigamboni Municipality - M/s Goldstar & Company
6	Urgent Maintenance of Bush, Goba kwa Mzungu and Chasimba Roads in Ubungo Municipality - M/s Ufunuo Technics Limited.
	MANYARA REGION – 3 PROJECTS
1	Periodic Maintenance along Endahagichan Endabuhu – Mongowamono – Yaendachini Roads - M/s Job Engineering Services Ltd
3	Periodic Maintenance along Gunyada – Endahakichan and Labay – Maretadu Roads -. M/s Proper Technology Services Co. Ltd
4	Urgent works for construction of Box Culvert of Nakwa Road - M/s Cotech Developer Ltd

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NJOMBE REGION – 3 PROJECTS	
1.	Spot improvement along RC Nzege – Kwashusha (0.57Km) and Msonyolo – Makoga (1.0Km) roads Periodic maintenance along Njombe Tc road – Regional offices (9.6Km), Wende – Njoss (3km), Mahali – Tangilamaji – Kanuti (1Km), Mpechi sokoni – Melinze (1Km) and Routine maintenance along Idunda RD – Kibasa (0.4Km) roads -. M/s Gwema General Enterprises Co. Ltd
2.	Routine maintenance works along TRA – Magazeti, Zanzibar – Kidugala, Chauging – Magoda – Uwemba and TRA – Buguruni – Masasi, Mjimwema – Idunda roads, Spot improvement works along TRA – Magazeti, Storm water drainage works along Total – Mgendela – power station, NBC QRT – Mpete, Kiswele – Mayemba and culvert installation along total – Mgendela – Power station and Periodic maintenance along Kibena – Mheve road - M/s BR & Assocites Constructor
3.	Routine Maintenance works along TRA – Magazeti, Zanzibar – Kidugala, Chauging – Magoda – Uwemba and TRA – Buguruni – Masasi, Mjimwema – Idunda roads, Spot improvement works along TRA – Magazeti, Storm water drainage works along Total- Mgendela – power station, NBC QRT – Mpete, Kiswele – Mayemba and culvert installation along total – Mgendela- Power station and Periodic maintenance along Kibena- Maheve road - M/s BR & Assocites Constructor
SONGWE REGION – 11 PROJECTS	
1.	Rehabilitation of Galula- Itindi- Magamba Road to gravel standard 15Km -. M/s Osborn Company Limited Co. Ltd
2.	Upgrading of Vwawa Urban Roads to Tarmac 1Km – M/s VRB Construction Ltd
3.	Spot improvement of Nakaumba – Milunguti 0.5Km road, Old TANZAM – Mamlaka ya Maji 0.613Km, Chapwa – Kesilia 0.266Km, G20-Tunduma Tc HQ 0.4Km, Mpemba – Makambini 0.5Km, Kilimahewa – Uwanjani 0.97km, Manga – Mpakani 0.79Km and PUMA street 0.25km – M/s Milo Group Limited
4.	Routine Maintenance of Vimetu – Lema 9Km and Katengele – Ibaba 12.8Km Road Sections – M/s Wintu Company Limited
5.	Spot improvement of Kilimanjaro – Tazara 0.7Km and Chapwa – Chindi 0.5Km – M/s Milo Group Limited
6.	Routine Maintenance of Malangali – Chembe 5.6Km and Ibungu – Mabula 6.5Km, Construction of drains Moravian – Panja roads and repairs of Bridge along Haraka – Izuba road – M/s Neshal Investment Co. Ltd
7.	Spot Improvement along Galula – Itindi – Magamba 7Km – M/s Osborn Company Limited Co. Ltd
8.	Routine Maintenance on Paved at Vwawa Township – M/s Nakwembe Commercial Co. Ltd
9.	Drainage works along Chimbuya – Mponela centre road oneline culvert, Halungu – Hampangala road one culvert, Msia-Halungu road two line culvert and spot improvement along Itaka – insani road 1Km, Chimbuya – Chizumbi

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	road 7Km, Ivwanga-Iganduka road 4Km, Salewa – Nambala s/m 3.3Km and Simbeya – Igawanya road 6.5Km and one culvert along Mpanda-Nyimbili road – M/s Lumocons Company Ltd
10.	Routine Maintenance of Iyendwe – Ikana 14.0Km Road - M/s Webco Limited
11.	Construction of One Cell Box Culvert at Mtunduru – M/s Amtec Investment Co. Ltd

Dodoma,
2nd November, 2020

PHILIP I. MPANGO
Minister of Finance and Planning