

GOVERNMENT NOTICE No. 991 Published On. 13/11/2020

THE VALUE ADDED TAX ACT,
(CAP. 148)

ORDER

(Made under section 6(2))

THE VALUE ADDED TAX (EXEMPTION) (SUPPLY OF UPVC PIPES FOR KILOLO – ISMANI WATER SUPPLY PROJECT) (IRINGA WATER SUPPLY AND SANITATION AUTHORITY) (IRUWASA) (M/S PIPES INDUSTRIES CO LTD) ORDER, 2020

Citation and
Commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Supply of UPVC pipes for Kilolo-Ismani Water Supply Project) (Iringa Water Supply and Sanitation Authority) (Iruwasa) (M/s Pipes Industries Co. Ltd) Order, 2020 and shall be deemed to have come into operation on the 29th day of September, 2020.

Exemption

1.-(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 Iringa Water Supply and Sanitation Authority (Iruwasa) by M/s Pipes Industries Co. Ltd to be used solely in the project for Supply of UPVC pipes for Kilolo- Ismani Water Supply Project 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

2. The exemption granted under this Order shall cease to have effect and the Value Added Tax shall

Value Added Tax (Exemption) (Supply of Upvc Pipes for Kilolo – Ismani Water Supply Project) (Iringa Water Supply and Sanitation Authority) (Iruwasa) (M/S Pipes Industries Co Ltd)

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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

3. This Order shall expire on 29th day of May, 2021.

Value Added Tax (Exemption) (Supply of Upvc Pipes for Kilolo – Ismani Water Supply Project) (Iringa Water Supply and Sanitation Authority) (Iruwasa) (M/S Pipes Industries Co Ltd)

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SCHEDULE

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GOODS

ITEM No.	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (Local or Imported)
1	uPVC DN 200 PN 10	3352	M	Local
2	uPVC DN 250 PN 10	9607	M	Local
3	uPVC DN 200 PN 16	3290	M	Local
4	uPVC DN 90 PN 10	4265	M	Local

Dodoma,
2nd November, 2020

PHILIP.I. MPANGO
Minister of Finance and Planning