

GOVERNMENT NOTICE No. 1055 Published On. 25/12/2020

THE VALUE ADDED TAX ACT,
(CAP. 148)

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ORDER
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(Made under section 6(2))
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THE VALUE ADDED TAX (EXEMPTION) (NATIONAL TUBERCULOSIS AND LEPROSY PROGRAMME) (PROVISION OF CLEANING AND GROUND MAINTENANCE SERVICE) (MINISTRY OF HEALTH, COMMUNITY DEVELOPMENT, GENDER, ELDERY AND CHILDREN) ORDER, 2020

Citation and commencement

1. The Value Added Tax (Exemption) (National Tuberculosis and Leprosy Programme) (Provision of cleaning and ground maintenance service) (Ministry of Health, Community Development, Gender, Elderly and Children) (M/S Care Sanitation and Supplies Limited) Order, 2020 and shall be deemed to have come in to operation on the 2nd 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 provision of cleaning and ground maintenance service imported or locally purchased on behalf of Ministry of Health, Community Development, Gender, Elderly and Children by M/S Care Sanitation and Supplies Limited to be used solely in the National Tuberculosis and Leprosy Programme, 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 services are used for other

*Value Added Tax (Exemption) (National Tuberculosis and Leprosy Programme)
(Provision of Cleaning and Ground Maintenance Service) (Ministry of Health,
Community Development, Gender, Eldery and Children)*

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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 on the 1st day of September, 2021.

Dodoma,
7th December, 2020

PHILIP I. MPANGO
Minister of Finance and Planning