

GOVERNMENT NOTICE No. 32 Published On 8/1/2021

THE VALUE ADDED TAX ACT,
(CAP. 148)

ORDER

(Made under section 6(2))

THE VALUE ADDED TAX (EXEMPTION) (RESILIENT AND SUSTAINABLE SYSTEMS FOR HEALTH PROGRAM) (PURCHASE OF MOTOR VEHICLE ACCESSORIES) (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) Resilient and Sustainable Systems for Health Program) (Purchase of Motor Vehicle Accessories) (Ministry of Health, Community Development, Gender, Elderly and Children) Order, 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 motor vehicle specified in the Schedule to this Order imported or purchased prior to clearance through customs or locally by Life Land Traders by or on behalf of the Ministry of Health, Community Development, Gender, Elderly and Children 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 goods and services are used for other purposes, sold or disposed of in any way to another person not entitled to enjoy similar privileges conferred under this Order.

Value Added Tax (Exemption) (Resilient and Sustainable Systems for Health Program) (Purchase of Motor Vehicle Accessories) (Ministry of Health, Community Development, Gender, Elderly and Children)

GN. NO. 32 (Contd.)

Expiry

4. This Order shall expire on the 28th day of February, 2021.

SCHEDULE

(Made under paragraph 2)

GOODS

S/N	ITEM DESCRIPTION	QUANTITY	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEMS (LOCAL OR IMPORTED)
1	Tyres 235/85/85R/16	5	pc	Local/Imported
2	Wheel balance	5	pc	Local/Imported
3	Wheel alignment	1	car	Local/Imported

Dodoma,
24th December, 2020

PHILIP I. MPANGO
Minister of Finance and Planning