

GOVERNMENT NOTICE No. 862 published on 1/12/2023

THE VALUE ADDED TAX ACT,

(CAP. 148)

ORDER

(Made under section 6)

THE VALUE ADDED TAX (EXEMPTION) (ESTABLISHMENT OF SUGAR CANE
PLANTATION, SUGAR MILLING AND PACKAGING PROJECT) (M/S MUFINDI
PAPER MILLS LIMITED) ORDER, 2023

Citation and
Commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Establishment of Sugar Cane Plantation, Sugar Milling and Packaging Project) (M/S Mufindi Paper Mills Limited) Order, 2023 and shall be deemed to have come into operation on the 22nd day of September, 2023.

Exemption

2. Subject to the conditions specified in paragraph 3 of this Order, and any other conditions as may be specified by the Commissioner General of Tanzania Revenue Authority, the whole of the Value Added Tax payable on the goods or services specified in the Schedule to this Order imported or purchased prior to clearance through customs by or on behalf of M/S Mufindi Paper Mills Limited to be used for establishment of sugar cane plantation, sugar milling and packaging project 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 be payable as if this exemption had not

*Value Added Tax (Exemption) (Establishment of Sugar Cane Plantation, Sugar
Milling and Packaging Project) (M/S Mufindi Paper Mills Limited)*

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been made 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 conferred under this Order.

Expiry

4. This Order shall expire on 22nd September, 2024 and the extension shall be made subject to terms and conditions of an agreement between M/S Mufindi Paper Mills Limited and Tanzania Investment Centre on behalf of the Government of the United Republic of Tanzania dated 23rd day of June, 2023.

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SCHEDULE
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(Made under paragraph 2)

GOODS

NO.	DESCRIPTION	ITEM GROUP	QUANTITY
1.	Truck with concrete mixer	Nos	10
2.	Truck with concrete pump	Nos	5
3.	Ambulance 4WD	Nos	2
4.	Ambulance 4WD	Nos	2
5.	Low bed Trailers	Nos	10
6.	Rigid trucks	Nos	100
7.	Box body truck	Nos	80
8.	Water bowzers	Nos	60
9.	Diesel Bowzers	Nos	40
10.	Trailer Covered	Nos	140
11.	Trailer Flatbed/Tankers	Nos	100
12.	Water Tankers	Nos	100
13.	Bucket and Ripper Tines	Nos	15
14.	KG Dozer Blades and Tree Pusher Bar	Nos	100
15.	4X4 Single Cabin Pick ups	Nos	150
16.	Tippers	Nos	200
17.	Horse Tractor	Nos	300
18.	Mini Bus	Nos	30

*Alue Added Tax (Exemption) (Establishment of Sugar Cane Plantation, Sugar
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19.	Bus	Nos	20
20.	Hard tops	Nos	100
21.	4x4 Double Cabin Pick UPS	Nos	150
22.	Motor Cycles-Farm Security OPS	Nos	1200
23.	Executive Mini Bus	Nos	10
24.	Single Cab Toyota Land Cruiser Pickup	Nos	40
25.	Boat with Engines	Nos	20
26.	Forklift	Nos	30
27.	Mobile Crane		30
28.	Tractor tyres		20,000
29.	Truck Tyres		30,000
30.	Trailer Tyres		30,000
	Lathe and Workshop Machinery		1,000
31.	Diesel	Litres	12,000,000
32.	Engine Oil	Litres	300,000

Dodoma,
21st November, 2023.

MWIGULU LAMECK NCHEMBA MADELU
Minister of Finance