GOVERNMENT NOTICE No. 158A published on 30/6/2026

THE VALUE ADDED TAX ACT,
(CAP. 148)

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ORDER

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(Made under section 11(2)(e))

THE VALUE ADDED TAX (REQUIREMENTS FOR DEFERMENT ON TRAILERS) ORDER, 2026

Citation and commencement

1. This Order may be cited as the Value Added Tax (Requirements for Deferment on Trailers) Order, 2026 and shall come into operation on 1st July, 2026.

Application

2. This Order shall apply to a manufacturer of trailers under heading 87.16 as referred to under section 11 (10) of the Act.

Interpretation Cap 148

3.In this order, unless the context otherwise requires-

"Act" means the value added Tax Act;

"Commissioner General" means the commissioner general of the Tanzania Revenue Authority appointed under the Tanzania Revenue Authority Act;

Cap 399

Minimum requirements for deferment

4.-(1) Where an application is made under section 11 of the Act for value added tax deferment in respect of locally manufactured or assembled trailers under Heading 87.16, the Commissioner General shall determined weather manufacturer or assembler meets the minimum requirement prescribed under this order.

(2) The minimum requirements for purposes of subparagraph (1) shall be-

(a) in respect of personnel, that the manufacturer or assembler has-

(i) employed not less than one hundred

skilled personnel engaged in trailer manufacturing, fabrication, assembly, engineering, quality assurance or other related technical operations;

(ii) employed not less than five qualified Tanzanian engineers;

(b) properly designed industrial production premises equipped with essential equipment and machinery necessary for trailer manufacturing, fabrication and assembly, including-

(i) two overhead cranes, each with a lifting capacity of not less than eight tons;

(ii) six industrial grade MIG welding machines;

(iii) one hydraulic bending machine with a capacity of not less than fifty tons;

(iv) power cutting equipment;

(v) power hacksaw machines; and

(vi) two forklifts.

Verification of compliance

5.-(1) The Commissioner General may, for purposes of verifying compliance with the requirement prescribed under this Order, conduct or cause to be conducted an inspection of the premises of the manufacturer or assembler.

(2) An application for deferment in respect of trailers supplied by assembler who does not meet the specified requirements under this order shall not qualify for value added tax deferment under the Act.

Dodoma,
30th June, 2026

KHAMIS MUSSA OMAR,
Minister for Finance