Value Added Tax (Exemption) (Consultancy Services) (Water Sector Development Programme) (Igongwi Group Gravity Water Supply Project) (Construction of Water Sources and Pipes for Water Connection and Supply) (M/S Don Consult Ltd)

GOVERNMENT NOTICE No. 19 published on 4/1/2019

THE VALUE ADDED TAX ACT, (CAP.148)

ORDER

(Made under section 6 and 7)

THE VALUE ADDED TAX (EXEMPTION) (CONSULTANCY SERVICES) (WATER SECTOR DEVELOPMENT PROGRAMME) (IGONGWI GROUP GRAVITY WATER SUPPLY PROJECT) (CONSTRUCTION OF WATER SOURCES AND PIPES FOR WATER CONNECTION AND SUPPLY) (M/S DON CONSULT LTD) ORDER, 2019

Citation and Commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Consultancy Services) (Water Sector Development Programme) (Igongwi Group Gravity Water Supply Project) (Construction of Water Sources and Pipes For Water Connection and Supply) (M/S Don Consult Ltd) Order, 2018 and shall be deemed to have come into operation on the 1st day of January, 2018.

Exemption

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 or services specified in the Schedule to this Order imported or purchased prior to clearance through customs or locally purchased by or on behalf of M/S Don Consult Ltd to be used solely in the project for Water Sector Development Programme (Igongwi Group Gravity Water Supply Project) (Consultancy services) (Construction Of Water Sources And Pipes For Water Connection And Supply) is hereby exempted.

Conditions

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

Value Added Tax (Exemption) (Consultancy Services) (Water Sector Development Programme) (Igongwi Group Gravity Water Supply Project) (Construction of Water Sources and Pipes for Water Connection and Supply) (M/S Don Consult Ltd)

GN. No. 19 (Contd)

shall become due and be payable as if this exemption had not been made if 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 as are conferred under this Order.

Expiry

4. This Order shall expire on 31^{st} day of December, 2018.

SCHEDULE

SERVICES

S/N	ITEM DESCRIPTION	QUANTITY	UNIT OF	PLACE OF
		(QTY)	MEASURE	PURCHASE
				OF ITEMS
				(Local or
				Imported)
1	Consultancy Services for Water Sector Development Programme (Igongwi Group Gravity Water	lumpsum	-	Local
	Supply Project) Construction of Water Sources and Pipes for Water Connection and Supply)			

Dodoma, 13th December, 2018 PHILIP I. MPANGO

Minister for Finance and Planning