

*Value added Tax (Exemption) (Rehabilitation of Nachingwea Airport to Gravel Standard)(M/S Makapo Contractors & General Supplies Co. Ltd)*

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GOVERNMENT NOTICE No 115 published on. 1/2/2019

THE VALUE ADDED TAX ACT,  
(CAP.148)

**ORDER**

*(Made under section 6)*

THE VALUE ADDED TAX (EXEMPTION) (REHABILITATION OF NACHINGWEA AIRPORT TO GRAVEL STANDARD)(M/S MAKAPO CONTRACTORS & GENERAL SUPPLIES CO. LTD)  
ORDER, 2019

Citation and  
Commencement

1. This Order may be cited as the Value Added Tax (Exemption) (Rehabilitation of Nachingwea Airport to Gravel Standard)(M/S Makapo Contractors & General Supplies Co. Ltd) Order, 2018 and shall be deemed to have come into operation on the 20<sup>th</sup> day of October, 2018.

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 goods 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 Makapo Contractors & General Supplies Co. Ltd to be used solely in the project for rehabilitation of Nachingwea Airport to gravel standardis hereby exempted.

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 been made if

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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 the 27<sup>th</sup> day of June, 2020.

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SCHEDULE  
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GOODS

S/N	ITEM DESCRIPTION	QUANTITY (QTY)	UNIT OF MEASURE	PLACE OF PURCHASE OF ITEM
1	Cement	13,365	Bags	Local

Dodoma,  
21<sup>st</sup> January, 2019

PHILIP I. MPANGO,  
*Minister for Finance and Planning*

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