

*Value added tax (exemption)(extension of Pawaga Water Scheme to four  
(VILLAGES OF MLENGE) (M/S GNMS CONTRACTORS LTD)*

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GOVERNMENT NOTICE NO 113 published on 1/2/2019

THE VALUE ADDED TAX ACT,

(CAP. 148)

**ORDER**

*(Made under sections 6 and 7)*

THE VALUE ADDED TAX (EXEMPTION)(EXTENSION OF PAWAGA WATER SCHEME  
TO FOUR VILLAGES OF MLENGE) (M/S GNMS CONTRACTORS LTD) ORDER, 2019

Citation and  
Commencement

1. This Order may be cited as the Value Added Tax (Exemption)(Extension of Pawaga Water Scheme to Four Villages of Mlenge) (M/S GNMS Contractors Ltd) Order, 2018 and shall be deemed to have come into operation on the 14<sup>th</sup> day of April, 2019.

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 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 GNMS Contractors Limited to be used solely in the project for Pawaga Water Scheme to four villages of Mlenge is 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 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.

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*GN. No. 113 (contd.)*

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Expiry

4. This Order shall expire on 31<sup>th</sup> day of March, 2019.

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SCHEDULE  
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Dodoma,  
22<sup>nd</sup> January, 2019

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