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Amendments to Tanzania VAT

(d) by deleting the word "parking" which appears in the proposed paragraph 14 and substituting for it the word "park";

(e) by inserting the following new item immediately after item 14:

"15. Postal Supplies:

The supply of Postage Stamps."

FF: In clause 71 as renumbered by deleting that clause and substituting for it the following new clause:

"Amendment 71. The principal Act is of the Third amended in the Third Schedule Schedule-

(a) by deleting item 2 and substituting for it a new item as follows:

"2. Supplies or importation of goods or services under a technical aid or donor funded agreement as far as that agreement provides for relief from

taxation in the
United Republic
of Tanzania.

(b) by adding the
following new items:

- "7 The supply to a
registered
veterinary
practitioner of
equipment
designed solely
for veterinary use.
- 8 The supply of raw
and packing
materials to a
registered
manufacturer of
pharmaceutical
products.
- 9 Importation by a
registered
licensed drilling,
mining,
exploration or
prospecting
company of
equipment to be
used solely for
drilling, mining,

exploration or
prospecting
activities.

10 The Supply of
specified goods
for sale in the
Tanzania Defence
Forces duty free
shops

11 Importation or
supply to a
registered
religious
organisation of
goods to be used
solely for -

(a)relieving
persons from
the effects of
natural
calamities,
hazards or
disasters, or

(b)the
development of
projects
relating to
health,
education,
water supply
and
infrastructure

(c) advancement
of religion.

12. The importation
or supply to a
charitable
organisation
holding special
Agreement with
the Government
of the United
Republic, of
goods specified in
that Agreement
providing for a
relief from
taxation.

13. The importation by
or supply to any
non profit making
community based
organisation or
educational
institution of
goods to be used
solely for the
purpose of
advancement of
community
projects or
education, as the
case may be,

related to that
organisation or
institution as may
be certified by the
Permanent
Secretary of the
Ministry of
Finance."

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