

# TANZANIA NATIONAL ROADS AGENCY



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Dar es Salaam

**Date:** 15<sup>th</sup> December 2017

**Our Ref:** TRD/HQ/GEN/949/01

**To:** All Prospective Bidders

**RE: CONSTRUCTION OF NEW SELANDER BRIDGE PROJECT, TENDER NO. AE/001/2016-17/HQ/W/78**

**Sub: Clarification No. 3 and Addendum No. 4 to the Tender Documents**

Please refer to the above subject.

Pursuant to Sub-Clause 7.1 and 8.1 of the Instructions to Bidders (ITB) of the Bidding Documents, TANROADS issues the attached **Clarification No. 3 and Addendum No. 4** to the Bidding Documents.

  
Eng. Patrick A. L. Mfugale  
**CHIEF EXECUTIVE**

**Encl: As stated**

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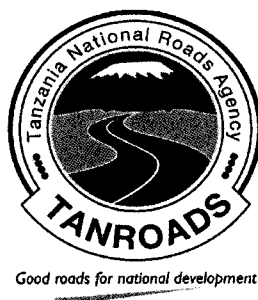
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TANROADS is an Executive Agency of the Ministry of Works, Transport and Communication, Tanzania, established under the Executive Agencies Act, 1997

**THE UNITED REPUBLIC OF TANZANIA**

**MINISTRY OF WORKS, TRANSPORT AND COMMUNICATION**



**CONSTRUCTION OF NEW SELANDER BRIDGE PROJECT**

**TENDER NO. AE/001/2016-17/HQ/W/78**

**Clarification No. 3 to the Bidding Documents**

**Date: 15<sup>th</sup> December 2017**

**Clarification No. 3** to the bidding document is issued in accordance with Instructions to Bidders, Sub-Clause 7.1 of the Bidding documents:

**QUESTION NO. 1**

(Previous **Question No. 14** of **Clarification No. 1** dated 15<sup>th</sup> November 2017)

Regarding notarial service, does bidder need to authenticate documents from Tanzanian embassy in Japan and (or) Korean Ministry of Foreign Affairs aside from notary office?

***Response to Question No.1:***

*Response to **Question No. 14** of **Clarification No. 1** dated 15<sup>th</sup> November 2017, is hereby withdrawn and replaced with the following:*

*Bidders are allowed to use notarial services from any notary office or institution(s) which is legally registered or authorised by the Government of the Republic of Korea or the United Republic of Tanzania.*

**QUESTION NO. 2**

(Previous **Question No. 2** of **Clarification No. 2** dated 4<sup>th</sup> December 2017)

Section VIII: Special Conditions of Contract: Part A - Contract Data 14.1(b). All taxes, duties and levies imposed on goods and services in Tanzania provided by the Contractor under the Loan Agreement for the implementation of the Project shall either be exempted or borne by the Borrower."

- (a) Does this exemption from all taxes, duties and levies include Corporate Income Tax and Personal Income Tax?
- (b) Can the Contractor be exempted from VAT before transaction or should the Contractor pay first and then be refunded?"

## **Response to Question No. 2:**

(a) Exemption from all taxes, duties and levies **DOES NOT** include Corporate income tax and Personal income tax. The exemption is for the following taxes:

- Taxes (Duties and Levies) imposed on imported goods at the port of entry; however, the goods have to be used solely for the intended project, in this case the New Selander Bridge Project. The winning Contractor has to submit to TANROADS a Master list of all goods to be imported for use of the project for approval and further procedures in obtaining the exemption from relevant authorities;
- Taxes (VAT) imposed on goods if the Contractor declared in the Master list that he will buy within the country, example cement; and
- Taxes (VAT) on services provided to Tanzania by the Contractor during construction / project execution.

We would like to clarify further on Corporate Taxes and Personal Income taxes as follows:

Corporate Tax is charged on the profit (net income) of the company for doing business in the United Republic of Tanzania.

Personal Income tax is the tax deducted from person's income. The Contractor will be required to withhold some amount from his workers' salaries and submit the same to the Tanzania Revenue Authority (TRA). The Contractor here, like all other Employers acts as TRA's agent and collects the relevant tax from workers' individual incomes and submit the same to TRA. This means personal income tax is payable by individual employees.

(b) For the exemption of the various stated taxes to be implemented, the Contractor should apply by submitting all the required documents as stated above to the Employer for him to obtain Government Orders for the exemption of each respective tax.

For smooth operation of the project, the Contractor and his Sub-contractor(s) are advised to apply, through the Employer, for exemption of various taxes, duties or levies from the Ministry of Finance and Planning to enable enforcement of respective exemptions or relief.

### **REMARK:**

[For purposes of tendering, Bidders are hereby strongly reminded to comply with the requirements of the Instructions to Bidders (ITB) Sub-Clause 14.7, which stipulates as follows: "All duties, taxes, and other levies payable by the Contractor under the Contract, or for any other cause, as of the date 28 days prior to the deadline for submission of bids, shall be included in the rates and prices and the total Bid Price submitted by the Bidder."]

Bidders should note that matters involving exemptions of taxes (which include VAT), duties, etc. will be dealt with after Contract Award with the successful Bidder in line with the requirements of the Law and Financing Agreement entered between the Governments of the Republic of Korea and the United Republic of Tanzania.]

### **QUESTION NO. 3**

(Previous Question No. 4 of Clarification No. 2 dated 4<sup>th</sup> December 2017)

Section VIII : Special Conditions of Contract Sub-Clause 14.1(b) "As per the Special Conditions of Contract Sub-Clause 14.1(b)," All taxes, duties and levies imposed on goods and services in Tanzania provided by the Contractor under the Loan Agreement for the implementation of the Project shall either be exempted or borne by the Borrower."

**(a). Tax item and Way of tax exemption**

- (i) Kindly clarify the applicable tax item such as Company income tax, VAT, Custom Duties, Personal income tax, and other tax items which shall be exempted or borne by the Borrower.
- (ii) Please confirm. Which way shall be applied between exempted and borne by the Borrower?

**(b). Value Added Tax (VAT)**

- (i) Is contractor subject to Value Added Tax restitution, meaning "VAT" for any input VAT incurred from subcontracted works and material procurement?
- (ii) If yes, please clarify how TANROADS is going to retribute Value Added Tax (VAT) to the Contractor. Is TANROADS going to retribute the amount in cash all at once?
- (iii) Or, Does it mean that the project is VAT exempted? Is this VAT exemption cascaded to the subcontractors and suppliers?

**(c). Corporate Income Tax (CIT)**

- (i) If CIT shall be exempted, Could the contractor receive CTI exemption certificate from TRA? Please confirm.
- (ii) In case of reverting CIP after the Contractor pays CIP, how long does the contractor takes by reverting CIP? Please kindly clarify. "

**Response to Question No. 3:**

**(a) Tax item and Way of tax exemption**

(i) All the mentioned taxes, i.e. Company income tax, VAT, Custom Duties, Personal income tax, and other tax items will be applicable to the project/Contractor. However, the applicable taxes that are to be exempted or borne by Borrower are such as VAT, Custom Duties and Excise Duties on some inputs (like diesel, petrol and other construction materials to be imported), Skills Development Levy and other taxes which may be allowed by the Minister for Finance and Planning, to be exempted. The process of obtaining tax exemption is mentioned in Question 2 above. Personal Income Tax is borne by the Individual employees (both local and foreign employees) and not the Contractor. The Contractor will have to pay the Corporate tax.

(ii) The Contractor through the Employer is required to apply for tax exemption whereby the Ministry of Finance and Planning, upon approval, will issue a Government Notice through an Order published in a Gazette to recognize exemption of each tax. Each tax has to have its own Government Notice/Order.

**(b) Value Added Tax (VAT)**

(i) The Government Order only covers the Parties to the agreement. However, the Client will apply for the exemption and the Government Order will specify the levels of exemptions. The Order may also specify that the respective Sub-Contractors not to bill the Main Contractor the amount of VAT.

(ii) If a project is relieved from VAT then all goods or services incurred by the Contractor will generally be exclusively of VAT. In this case, there will be no VAT payable by TANROADS. In case the project incurs VAT then the Contractor will be refunded by TRA after completing all refund application procedures. However, it is important to note that, TANROADS is not responsible for restitution of VAT to the Contractor, since that is TRA's responsibility. However, TANROADS will help in provision of relevant documents to TRA to prove VAT submission status as far as the contract is concerned.

(iii) Exemption of the VAT on project is effectively recognized by issuance of a Government Order. The Government Order shall specify applicable exemption and whether the same exemption may be cascaded to Sub-Contractors or Suppliers. Master list of goods/items that will be used for the project has to be submitted to TANROADS by the Contractor for tax exemption procedures. If such goods/items will be supplied by a local Supplier, the Contractor will be given the VAT exemption certificate to submit to the Supplier, whose price will have to be VAT exclusive.

In order to ensure smooth and timely processing of tax exemptions to Sub-Contractors/Suppliers it will be necessary to establish correctly, during pre-contract discussions with the Successful Bidder, the following details:

- Names of Sub-contractors/Suppliers;
- Scope of their Services;
- Resources (including materials, equipment, fuel, etc.) to be provided by Sub-contractors/Suppliers; and
- Fuel utilization in the Sub-contractors vehicles/plant/equipment.

**(c) Corporate Income Tax (CIT)**

(i) Corporate Tax will not be exempted, since it is the tax on the income of the Contractor as result of his business, it is not associated with the project cost. Hence, it has to be paid by the Contractor in conformity with the Tax Law in Tanzania.

(ii) The question is not clear.

- Bidders' attention is drawn to the REMARK immediately after the Response to Question No. 2 above.

**QUESTION NO. 4**

(Previous Question No. 6 of Clarification No. 2 dated 4<sup>th</sup> December 2017)

The deadline for bid submission is: 11<sup>th</sup> December, 2017. Can a bid submission date be extended upon bidder's request?

**Response to Question No. 4:**

The deadline for Bids Submission has been extended to 27<sup>th</sup> December, 2017 at 10:00 hours local time. Refer **Addendum No. 3** dated 5<sup>th</sup> December 2017, which is already sent to all Bidders.

**QUESTION NO. 5**

(Previous Question No. 7 of Clarification No. 2 dated 4<sup>th</sup> December 2017)

Volume 1A Bidding Document, Section VIII – Special Conditions of Contract, pages 226 and 231, it says in Part A- Contract Data Sub-Clause 14.1(b), it says " All taxes, duties and levies imposed on goods and services in Tanzania provided by the Contractor under the Loan Agreement for the implementation of the Project shall either be exempted or borne by the Borrower.", while in the Specific Provisions, Sub-Clause 14.1, "Contractor's Equipment, including essential spare parts therefore, imported by the Contractor for the sole purpose of executing the Contract shall be temporarily exempted from the payment of import duties and taxes upon initial importation,"

- (i) Please kindly inform us which of taxes is exempted. (VAT, Import tax, Custom duty, Levies, Corporate, Personal Income, Withholding, etc)
- (ii) If VAT is exempted to Main Contractor, is it applied to Sub-contractors as well?

- (iii) According to 14.1(b): We shall deem that all the goods including the Contractor's equipment should be exempted completely. However, it contradicts with what is mentioned in the Specific Provisions. Please clarify.

**Response to Question No. 5:**

- (i) Taxes to be exempted are VAT, Import and Custom Duty (for essential materials or equipment imported for the sole purpose of executing the project). Corporate Tax and Personal Income tax will not be exempted. Personal Income Taxes collected by way of withholding tax are taxes to be borne by individuals and who are not privy to the agreement. Withholding taxes are not taxes payable by the Contractor but the law only places an obligation on the payer. The contractor will be required to deduct taxes on some payments and the burden of these taxes is of the persons receiving the amounts.
- (ii) Please refer Response to **Question No. 3(b)(iii)**.
- (iii) The anomaly has been noted and rectified – refer **Item No. 1 and No. 2 of Addendum No. 4** dated 15<sup>th</sup> December 2017.
- Bidders' attention is drawn to the REMARK immediately after the Response to Question No. 2 above.

**QUESTION NO. 6**

(Previous **Question No. 8 of Clarification No. 2** dated 4<sup>th</sup> December 2017)

The bid document states that all taxes and levies are exempt. Does this exemption also apply to corporate tax, personal income tax for personnel as well as VAT payable to suppliers?

**Response to Question No. 6:**

*The master list of goods/items that will be used in the Contract has to be submitted to TANROADS by the Contractor for tax exemption procedures. If such goods/items will be supplied by a local company, the contractor will be given the VAT exemption certificate to submit to the local supplier, whose price will have to be VAT exclusive.*

- Bidders' attention is drawn to the REMARK immediately after the Response to Question No. 2 above.

**QUESTION NO. 7**

(Previous **Question No. 9 of Clarification No. 2** dated 4<sup>th</sup> December 2017)

Clarity is sought on which method of VAT exemption will be applied. Will Bidders be given an exemption from the time bids are accepted or will Bidders have to pay VAT in advance and claim this exemption back from TRA?

**Response to Question No. 7:**

*Exemption is granted to the successful Bidder who is awarded the Contract for the project. The VAT exemption procedure to be used is to apply for a Government Order from the Ministry of Finance and Planning. It is expected that Tax exemption for all applicable kinds of taxes will be obtained before commencement of contract execution by the successful Bidder.*

Also refer response to **Question No. 3(b)(iii)**.

- Bidders' attention is drawn to the REMARK immediately after the Response to Question No. 2 above.

## **QUESTION NO. 8**

(Previous Question No. 39 of Clarification No. 2 dated 4<sup>th</sup> December 2017)

### **Volume I (A) of the Bidding Document, Section VIII: Special Conditions of Contract: Part A-Contract Data 14.1(b)**

Please clarify if VAT is subject to exemption or will be borne by the Client. In case of VAT exemption:

- Please confirm that there will be relevant official confirmation issued, such as a Letter (Notice) from Tax authorities, Presidential decree etc.
- Please clarify if the Client will reimburse to the Contractor the amount of Input VAT related to the Project.

#### ***Response to Question No. 8:***

*If the Project or Contractor will be exempted from VAT by way of a Government Order, the Government will bear the cost of VAT by not collecting VAT on the project or contractor.*

- *Bidders' attention is drawn to the REMARK immediately after the Response to Question No. 2 above.*

## **QUESTION NO. 9**

(Previous Question No. 61 of Clarification No. 2 dated 4<sup>th</sup> December 2017)

Volume I (A) Bidding Document, Section VII and Section VIII:

### **GCC 14.1(b); GCC 14.1 last para Specific provision 14.1 - Taxes, duties and levies**

These clauses are not matching each other. Please confirm any income tax, custom duties and levies imposed in Tanzania will be exempted.

#### ***Response to Question No. 9:***

*The anomaly has been noted and rectified – refer Item No. 1 and No. 2 of Addendum No. 4 dated 15<sup>th</sup> December 2017.*

## **QUESTION NO. 10**

(Previous Question No. 65 of Clarification No. 2 dated 4<sup>th</sup> December 2017)

### **Special conditions of Contract 14.1(b) The Contract Price**

Please advise if all taxes, duties and levies such as Import duty, VAT, Railway development Levy, Corporate tax, Personnel income tax and Entrance permit charges imposed on Contractor's goods, personnel and services in Tanzania are to be exempted.

#### ***Response to Question No. 10:***

*As informed earlier exemption is effected by way of Government Notices. The extent of exemptions are supposed to be specified in the respective Government Notice. Since the Employer is required to apply for the exemption and the Minister for Finance is empowered to provide the same exemption*

by way of a Government Notice, then the amount and period of exemption are effectively determined by the contents of a respective Government Order.

- *Bidders' attention is drawn to the REMARK immediately after the Response to Question No. 2 above.*

#### **QUESTION NO. 11**

(Previous Question No. 89 of Clarification No. 2 dated 4<sup>th</sup> December 2017)

**Minutes of Pre-bid meeting held on 24<sup>th</sup> October, 2017**

**Appendix II:**

**Questions and Response No.4**

With respect to the Response/Clarification No.4 of Appendix II, please clarify the following:

- a) Does the "Goods" for which Taxes etc. will be exempted mean offshore procurement (imported goods), local Tanzanian goods or both?
- b) Does the exemption include customs duties and import VAT for imported goods?
- c) Please advise what are the requirements : customs declaration consignee, master-list on behalf of the Client etc.
- d) Will the exemption (if confirmed by TRA) be applicable only to main Contractor or also sub-contractors?
- e) Can you please attach the text of legal document mentioned in the VAT part or advise the relevant link
- f) Please confirm that the taxes which are not subject to exemption will be borne by the Client

#### ***Response to Question No. 11:***

- a) *The exemption applies equally to both imports and local purchases.*
  - b) *The exemption is determined by a Government Order on each tax or duty. If application is made for various taxes a Government Order in respect of each tax or duty is issued to reflect the exemption provided for in the agreement.*
  - c) *The Government Notice or agreement may be used to clear imported goods at the time of importation. The requirements are dependent on the types of goods in a particular consignment. It is too early to request for the Master list well before even an import arrangement is made. We would advise that before each importation or consignee is imported the Tanzania Revenue Authority should be requested to provide the import duties that apply to consignee and find out whether the same goods are covered in agreement or underlying Government Order.*
  - d) *Refer response to **Question No. 3(b)(iii)**.*
  - e) *The amendment of the Value Added Tax, 2015 passed and assented in September 2017 is attached.*
  - f) *Corporate Income Tax and Personal Income Tax, will neither be exempted nor borne by the Employer. For more clarification please read response for Question No. 3 above.*
- *Bidders' attention is drawn to the REMARK immediately after the Response to Question No. 2 above.*



**QUESTION NO. 12**

(Previous Question No. 94 of Clarification No. 2 dated 4<sup>th</sup> December 2017)

**Section VIII:**

**Part A – Contract Data**

**14.2(b) Repayment amortization rate of advance payment**

According to the clause 14.2(b), Repayment amortization rate of advance payment of Section VIII. Special Conditions of Contract, 25% of amortization rate will be applied to monthly interim payment after certification of 30% of the Accepted Contract Amount.

However, in case that the same rate is applied, advance payment won't be repaid completely even if 100% of Accepted Contract Amount has been certified. Please clarify.

***Response to Question No. 12:***

*Response to Question No. 94 of Clarification No. 2 dated 4<sup>th</sup> December 2017, is hereby withdrawn and replaced with the following:*

*The anomaly observed above has been noted and addressed. Refer to Item No. 3 of Addendum No. 4 dated 15<sup>th</sup> December 2017.*

**QUESTION NO. 13**

(Previous Question No. 107 of Clarification No. 2 dated 4<sup>th</sup> December 2017)

**Drawing**

Please provide the Single Line Diagram for whole power distribution

***Response to Question No. 13:***

*Please refer to Item No. 4 of Addendum No. 4 dated 15<sup>th</sup> December 2017.*

**QUESTION NO. 14**

(Previous Question No. 108 of Clarification No. 2 dated 4<sup>th</sup> December 2017)

Since additional Clarification and Addendum is expected, we hereby request extension of Bid Submission for 10 days.

***Response to Question No. 14:***

*Refer Response to Question No. 4 above.*

**QUESTION NO. 15**

(Previous Question No. 109 of Clarification No. 2 dated 4<sup>th</sup> December 2017)

**S/No.8 of Appendix II in Minutes of Pre-bid Meeting.**

It is to our knowledge that it's only VAT on goods procured or services rendered in relation to the project, that can be potentially exempted. According to the Part XIII of the Written Laws, following requirements have to be met:

- Project is funded by concessional loan or grant through an agreement between the Government of Tanzania and another Government, donor or lender; and

- Such agreement provides for VAT exemption.

→ Please confirm that there is a valid loan agreement that falls under the above requirement and that it includes a relevant Article on VAT exemption

**Response to Question No. 15**

*There is a valid Loan Agreement. Terms of the Agreement include exemption of taxes, duties and levies imposed on goods and services in Tanzania provided by the Contractor for implementation of the Project. Note that VAT is one type of tax. Procedures for tax exemptions to be carried out by the successful Bidder are explained in the responses to several of the Questions herein.*

- *Bidders' attention is drawn to the REMARK immediately after the Response to Question No. 2 above.*

**QUESTION NO. 16**

(Previous Question No. 110 of Clarification No. 2 dated 4<sup>th</sup> December 2017)

**S/No.8 of Appendix II in Minutes of Pre-bid Meeting.**

According to the tax exemption procedure TANROADS through Parent Ministry have to make an application to the Minister of Finance for designated goods or services to be exempted.

If the Minister approves the exemption it will be published as an order in the Government Gazette.

→ Please be informed that it is the responsibility of TANROADS to apply for VAT exemption

**Response to Question No. 16:**

*We agree that it is the responsibility of TANROADS to apply for VAT exemptions.*

**QUESTION NO. 17**

(Previous Question No. 111 of Clarification No. 2 dated 4<sup>th</sup> December 2017)

**Section VII : Special Conditions of Contract : Part A – Contract Data 14.1(b)**

According to Article 14.1(b) "The Contract Price" all taxes, duties and levies related to this Project will be either exempted or borne by the Borrower.

→ Please confirm that the taxes which are not subject to exemption (all taxes except of VAT) will be borne by TANROADS.

**Response to Question No. 17:**

*Corporate Income Tax and Personal Income Tax, will neither be exempted nor borne by the Employer. For more clarification please read response for Question No. 3.*

## **QUESTION NO. 18**

(Previous Question No. 115 of Clarification No. 2 dated 4<sup>th</sup> December 2017)

**Volume I. Bidding Document**  
**Part1 Bidding Procedures**  
**Section VIII-Special Conditions of Contract**

Special Conditions of Contract, it says in Part A- Contract Data Sub-Clause 14.1(b), it says " All taxes, duties and levies imposed on goods and services in Tanzania provided by the Contractor under the Loan Agreement for the implementation of the Project shall either be exempted or borne by the Borrower.", while in the Specific Provisions, Sub-Clause 14.1, "Contractor's Equipment, including essential spare parts therefore, imported by the Contractor for the sole purpose of executing the Contract shall be temporarily exempted from the payment of import duties and taxes upon initial importation, ....."

(i) According to the reply from 1<sup>st</sup> Clarification, if VAT is exempted to a Main Contractor, is it applied to subcontractors as well?

(ii) What about the exemption on duties and levies for Main Contractor and Sub Contractors?

***Response to Question No. 18:***

*(i) Refer Response to Question No. 6 (ii).*

*(ii) Refer Response to Question No. 11.*

THE UNITED REPUBLIC OF TANZANIA

**ACT SUPPLEMENT**

**No. 9**

**13<sup>th</sup> October, 2017**

*to the Gazette of the United Republic of Tanzania No. 41 Vol 98 dated 13<sup>th</sup> October, 2017*

Printed by the Government Printer, Dar es Salaam by Order of Government

THE WRITTEN LAWS (MISCELLANEOUS AMENDMENTS) (NO.3)  
ACT, 2017

ARRANGEMENT OF SECTIONS

*Section*

*Title*

PART I

PRELIMINARY PROVISIONS

1. Short title.
2. Amendment of certain written laws.

PART II

AMENDMENT OF THE DAR ES SALAAM WATER AND  
SEWERAGE AUTHORITY ACT,  
(CAP.273)

3. Construction.
4. Amendment of section 6.

PART III

AMENDMENT OF THE EDUCATION ACT,  
(CAP.353)

5. Construction.
6. Amendment of section 15.
7. Amendment of section 16.

Town Planner under this section, ensure that the appointed person is a person of proven probity with qualification, skills and practical experience in urban planning.

Delegation of powers by Director

**6B.** The Director may, in performing his functions under this Act, delegate some of his functions to the Town Planner and such delegation shall be published in the *Gazette*.”

PART XIII  
AMENDMENT OF THE VALUE ADDED TAX ACT,  
(CAP.148)

Construction  
Cap.149

**33.** This Part shall be read as one with the Value Added Tax Act, hereinafter referred to as the “principal Act”.

Amendment of  
section 6

**34.** The principal Act is amended in section 6, by deleting subsection (2) and substituting for it the following new subsections:

“(2) Notwithstanding the provision of subsection (1), the Minister may, by order published in the *Gazette* grant value added tax exemption on imports by a Government entity or supply to a Government entity of goods or services to be used solely for-

- (a) implementation of a project funded by-
  - (i) the Government; or
  - (ii) concessional loan or grant through an agreement between the

Government of the United Republic of Tanzania and another Government, donor or lender of a concessional loan:

Provided that, such agreement provides for value added tax exemption on such goods or services; or

(b) relief of natural calamity or disaster.

(3) The exemption granted under this section shall cease to have effect and the value added tax shall become due and payable as if the exemption had not been granted if the said goods or services are transferred, sold or otherwise disposed off in any way to another person not entitled to enjoy similar privileges as conferred under this Act.

(4) The order issued by the Minister under subsection (2), shall specify goods or services that are eligible for exemption, commencement and expiry date of the exemption.

(5) The Minister may, for the purpose of this section and upon such terms and conditions as may be required-

- (a) appoint a technical Committee which shall advise the Minister on the granting and monitoring of exemption; and
- (b) prescribe procedures for purposes of monitoring utilization of exemption granted under this section.

(6) The Committee appointed under sub section (5), shall comprise of representatives from the following institutions:

- (a) the Ministry responsible for finance and planning;
- (b) the Attorney General's Office;
- (c) the Ministry responsible for Local Government; and

(d) the Tanzania Revenue Authority.

(7) The Committee may co-opt any person with special knowledge or skills to provide expertise on a particular matter as may be required by the Committee.

(8) In this section, "project funded by Government" means a project financed by the Government in respect of-

- (a) transport, water, gas or power infrastructure;
- (b) buildings for provision of health or education services to the public; or
- (c) a centre for persons with disabilities."

Amendment of section 7

**35.** The principal Act is amended in section 7 by deleting the words "another government or".

Amendment of the Schedule

**36.** The principal Act is amended in Part II of the Schedule by deleting item 9 and substituting it the following new item:

"9.  Cap.346	An import of goods that is exempt under agreement entered between the Government of the United Republic and an international agency listed under the Diplomatic and Consular Immunities and Privileges Act."
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Passed by the National Assembly on the 12<sup>th</sup> September, 2017.

THOMAS D. KASHILILAH  
*Clerk of the National Assembly*