



TANZANIA REVENUE AUTHORITY

REF: TRA/KIN/138-329-798/MTSC

10.09.2020

JAND FARMS TANZANIA LIMITED

P.O.BOX 1298

DAR-ES-SALAAM

Dear Madam,

RE: REJECTION OF VAT APPLICATION

Please refer to the heading captioned above,

We acknowledge receipt of your application dated 21 August 2020 requesting to be registered for VAT as per Section 28 of the VAT Act 2014.

We would like to inform you that livestock and basic agricultural products (unprocessed) are exempted from VAT and therefore you are not required to be registered for Value Added Tax by law.

We enclose the exemption schedule for your reference.

“TOGETHER WE BUILD OUR NATION”

ZACHARIA E

FOR: REGIONAL MANAGER

KINONDONI TAX REGION

**ISO 9001:2015 CERTIFIED
REGIONAL MANAGER**

Kinondoni - Mwenge nearby JWTZ Flats
P.O. Box 9774, Dar es Salaam, Tanzania

Tel: +255 - 22-2771846, 2771859 Fax: 255-22-2771861, 2771869

3. Livestock, basic agricultural products and foods for human consumption

No	Food item	HSC
1.	Live cattle	0102.21.00
2.	Live swine	0103.10.00
3.	Live sheep	0104.10.10
4.	Live goats	0104.20.10
6.	Live poultry	0105.11.10
7.	Unprocessed edible meat	0206.10.00
8.	Unprocessed edible offal of cattle	0206.10.00
9.	Unprocessed edible meat of swine	0206.30.00
10.	Unprocessed edible meat of sheep	0206.29.00
11.	Unprocessed edible meat of goat	0206.29.00
12.	Unprocessed edible poultry	0207.11.00
13.	Unprocessed edible eggs	0407.29.00
14.	Unprocessed cow milk	04.01
15.	Unprocessed goat milk	04.01
16.	Unprocessed fish	03.02
17.	Unprocessed edible vegetables	07.09
18.	Unprocessed fruits	08.10
19.	Unprocessed nuts	08.02
20.	Unprocessed bulbs	0601.10.00
21.	Unprocessed tubers	0601.20.00
22.	Unprocessed maize	10.05
23.	Unprocessed wheat	10.01
24.	Unprocessed cereals	11.04
25.	Unprocessed meal flour	11.05
26.	Unprocessed tobacco	2401.
27.	Unprocessed Cashew nuts	0801.22.00
28.	Unprocessed coffee	0901.11.00
29.	Unprocessed tea	0902.10.00 , 0902.20.00
30.	Unprocessed pyrethrum	1211.90.20
31.	Unprocessed cotton	1207.21.00
32.	Unprocessed sisal	5303.10.00 (Sisal)