



TANZANIA REVENUE AUTHORITY

ISO 9001: 2015 CERTIFIED


TAX CLEARANCE CERTIFICATE

(Issued Under Regulation 103 of Tax Administration (General) Regulations, 2016)

Licencing Authority; TIN : 101-317-587
 TANZANIA REVENUE AUTHORITY
 EDWARD SOKOINE DRIVE
 35052
 DAR ES SALAAM

Tax Certificate Number:
141-0159-4834
 Issuing Office: Temeke
 Telephone: 022-2861122
 Date of issue: 23 March 2023
 Expiry Date: 31 December 2023

Taxpayer Name		BARWAAQO INVESTMENTS LIMITED.	
Trading Name			
Taxpayer Identification Number	105-437-978	Vat Registration Number	40-001402-M
Company Registration Number	54397		
Business Premises located at: Plot Number 2; Block Number B; Street MANDELA ROAD VETENARY TEMEKE			
This is to certify that the above registered Taxpayer has complied with tax laws and has been granted Tax Clearance Certificate with respect to the following business(es):			
1	Freight transport by road		
2	Sale of motor vehicle parts and accessories		


HERBERT M.T. KABYEMELA
 COMMISSIONER FOR DOMESTIC REVENUE
 23 March 2023



Disclaimer :

1. This certificate is issued free of charge
2. This certificate should be tendered in its original form and it is valid only if it is embossed with QR Code
3. This Tax Clearance Certificate shall not preclude the Commissioner General from demanding and recovering taxes established after issuance of this Certificate.



TANZANIA REVENUE AUTHORITY

Certificate of Registration for Value Added Tax (VAT)

(ISSUED UNDER SECTION 20 OF THE VALUE ADDED TAX ACT NO. 24 OF 1997)

**THIS IS TO CERTIFY THAT
BARWAAQO INVESTMENTS LIMITED.**

WHOSE TAXPAYER IDENTIFICATION NUMBER (TIN) IS

105-437-978

HAS BEEN REGISTERED FOR VALUE ADDED TAX (VAT)

AND ASSIGNED VAT REGISTRATION NUMBER (VRN)

40-001402-M

FOR BUSINESS LOCATED AT VERTINARY 2
DAR ES SALAAM

WITH EFFECT FROM 27 February 2008

GIVEN UNDER MY HAND

THIS 27th **DAY OF** February 2008

JOANNES N. A. MALLY
COMMISSIONER FOR VAT



CTIN: 0024037



TANZANIA REVENUE AUTHORITY

CERTIFICATE OF REGISTRATION FOR TAXPAYER IDENTIFICATION NUMBER (TIN)

(ISSUED UNDER SECTION 23 OF THE TAX ADMINISTRATION ACT 2015)

**THIS IS TO CERTIFY THAT
BARWAAQO INVESTMENTS LIMITED.**

HAS BEEN REGISTERED WITH THE TANZANIA REVENUE AUTHORITY
AND ASSIGNED THE TAXPAYER IDENTIFICATION NUMBER

105-437-978

WITH EFFECT FROM: 19 March 2007

TRA LOCATION: TEMEKE

TAX OFFICE: TEMEKE

PHYSICAL LOCATION: PLOT No. 2 BLOCK No. B

STREET / AREA: MANDELA ROAD VETENARY TEMEKE

ELIJAH G. MWANDUMBYA

OFFICIAL SEAL

COMMISSIONER FOR DOMESTIC REVENUE

NOTE: THE REQUIREMENTS UNDER WHICH THIS CERTIFICATE IS ISSUED ARE STATED OVERLEAF

CTIN: 0024037



TANZANIA REVENUE AUTHORITY

CERTIFICATE OF REGISTRATION FOR TAXPAYER IDENTIFICATION NUMBER (TIN)

(ISSUED UNDER SECTION 23 OF THE TAX ADMINISTRATION ACT 2015)

**THIS IS TO CERTIFY THAT
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105-437-978

WITH EFFECT FROM: **19 March 2007**

TRA LOCATION: **TEMEKE**

TAX OFFICE: **TEMEKE**

PHYSICAL LOCATION: **PLOT No. 2 BLOCK No. B**

STREET / AREA: **MANDELA ROAD VETENARY TEMEKE**

ELIJAH G. MWANDUMBYA

OFFICIAL SEAL

COMMISSIONER FOR DOMESTIC REVENUE

NOTE: THE REQUIREMENTS UNDER WHICH THIS CERTIFICATE IS ISSUED ARE STATED OVERLEAF



THE REGISTRATION OF DOCUMENTS ACT

[CAP 117 R.E 2002]

LEASE AGREEMENT

BETWEEN

ABDULRAHMAN AHMED HASSAN of Post Office Box Number 42577, Dar es Salaam
(Hereinafter known as

("The Lessor")

AND

BARWAAQO INVESTMENT LIMITED of Post Office Box Number 42577, Dar es
Salaam (Hereinafter known as

("The Lessee")

FOR THE LEASE PREMISE SITUATED AT PLOT NUMBER 47, LO NO.29036 MTONI AREA,
YARD AREA, TEMEKE MUNICIPALITY, DAR ES SALAAM CITY.

DRAWN BY:

ALLEN ALLEN JIM MWAKYOMA,
TRUSTWORTH ATTORNEYS
P.O BOX 12750
CO-ARCHITECT HOUSE 2ND FLOOR
INDIA/BRIDGE STREET
DAR ES SALAAM.

LEASE AGREEMENT

This AGREEMENT is made this..... day of....., 2017.

BETWEEN

ABDULRAHMAN AHMED HASSAN of Post Office Box Number 42577, Dar es Salaam (herein after referred to as the "Lessor") of one part, the expression which where the context so permits shall include its assigns and successor in title of the party.

AND

BARWAAQO INVESTMENT LIMITED of Post Office Box Number 42577, Dar es Salaam, a limited liability Company established and existing under the Laws of Tanzania (here in referred to as the "Lessee") the expression which where the context so permits shall include its assigns and successor of the party.

RECITALS;

WHERE AS the Lessor is the legal owner of the property to be demised known Premise Situated at Plot Number 47, Lo No.29036 Mtoni Area, Yard Area, Temeke Municipality, Dar Es Salaam City.

AND WHERE AS the Lessor is desirous of letting a residential home within the said plot here in above mentioned to be used for lawful purposes and the lessee is willing to take it at a consideration.

INTERPRETATION:-

In this Agreements the following expression shall where the context so admits be deemed to have the following meanings;

"Lessor" means the Landlord

"Lessee" means Tenant

"Property means"; Premise Situated at Plot Number 47, Lo No.29036 Mtoni Area, Yard Area, Temeke Municipality, Dar Es Salaam City.

NOW THEREFORE THIS AGREEMENT WITNESS AS FOLLOWS:

TENURE OF THE LEASE AGREEMENT

1. The rent shall be **Eighteen Thousands United States dollars (18,000 USD)** per annum payable quarterly.
2. That the lease period shall be for a period of ten years and shall commence on 1st of January 2017 and at the end of the lease period either party may give one month prior notice to determined or renew of agreement on mutual understanding.

CONSIDERATION

3. That the lessor shall demise the said premises to the lessee without any encumbrance at a monthly rent of **One Thousand Five Hundred United States Dollars (1,500USD)** payable for three months.
4. That the lessee will pay an amount of **Four Thousand Five Hundred United States Dollars only (4,500USD)** being rent payment for three months whereas the amount likely to be paid as the rent of the remaining months.

THE LESSEE HEREBY CONVENANTS WITH THE LESSOR AS FOLLOWS: -

- (a) To pay the said rent at the time less all statutory deductions (withholding tax) and in the manner herein before expressed without prior demand by the Lessor and without any deductions whatsoever.
- (b) To pay for and discharge all bills in respect of water, electricity, sewages, and any refuse collection charges on the demised premises and for conservancy.
- (c) To keep the interior of the premises hereby let and any additions thereto including doors, windows, locks, floors, and all interior fittings in Leasable repair (reasonable wear and tear expected and accepted) and to bear the expenses for maintenance of the interior of the said premises from time to time said premises from time to time.
- (d) To make sure that all air conditions and all equipments are maintained and serviced in every three (3) months without fail at the costs of which are covered under clause 3 above.

- (e) Not without the previous written consent of the Lessor to erect any outer building or structure upon the demises premises nor to make suffer to be made any alteration or improvements in or addition thereto nor to commit or permit or suffer any waste, spoil or destruction in or suffer to drains, appurtenance fixtures or any fittings thereof.
- (f) Not to do or suffer on the demised premises or any part thereof any act matter or thing whatsoever which may be or tend to the annoyance nuisance damages or disturbance of the Lessor or other Lessee or occupiers of any adjoining or neighbouring property.
- (g) Not to use or permit or suffer the demised premises or any part thereof to be used for any illegal purpose.
- (h) To use and occupy the demised premises solely as a yard and not otherwise.
- (i) Not without the prior consent in writing of the Lessor to assign sublet, mortgage or otherwise part with possession of the demised premises or any part thereof.
- (j) Not to do or permit or suffer to be done anything whereby the policy or policies or insurance on the demised premises against damage by fire or earthquake may become void or void able or whereby the rates of premium thereon may be increased and to repay to the Lessor all sums paid by way of increases premium rendered necessary by a breach of this covenant and all such premiums shall be paid immediately on demand.
- (k) To make good any damage caused by the Lessee through neglect or misuse of the demised premises, air-conditioners and any other appliances, fixtures and fittings forming part of this lease agreement as are itemized under the attached annexure.
- (l) To permit the Lessor or his agent at all convenient times and after reasonable notice to enter on the Demised Premises and examine the state and condition thereof.
- (m) To pay to the Tanzania Revenue Authority 1% of consideration as stamp duty on lease, such amount of stamp duty on lease being payable at the same

time the rent reserved is paid, or within 30 days from effective date of the lease (sec. 20 Stamp Duty Act.).

- (n) To yield up the demised premises with the fixtures and fittings and additions thereto (Lessee's fixtures and removable fixtures and additions excepted) at the expiration or sooner determination of the said term in Lessee able repair and condition in accordance with the several covenants hereinbefore contained and to hand to the Lessor the premises in a tenable condition as specified in the Annexure attached to this lease.
- (o) If the Lessee wish to renew the lease for another term of one year after expiration of lease period, shall give to the Lessor a written notice of not less than three months before expiration of the lease subject to new or present terms.

THE LESSOR HEREBY COVENANTS WITH THE LESSEE as follows: -

- (a). To pay all rate, taxes, assessments and other outgoings that shall become payable for or in respect of the said premises except those payable by the Lessee.
- (b). To repair and maintain the exterior and structures of the premises including painting of the Premises.
- (c). The Lessee paying the rent hereby reserved and observing and performing the several covenants and stipulations herein on its part contained shall peacefully hold and enjoy the demised premises during the said term without any disturbance or interruptions by the Lessor, his/her successors in title and assigns or any person or persons claiming through or under or in trust for the Lessor..
- (d). That the Lessor has all legal rights to lease the property to the Lessee for the use indicated above.
- (e). To adequately insure the property against fire damage by a reputable insurance firm. The insurance policy shall, however, neither cover Lessee's properties kept in the demised premises nor create a liability to any loss of the Lessee's properties.
- (f). If the Lessee shall be desirous of taking a new lease of the demised premises after the expiration of the lease term hereby granted, he shall deliver to the Lessor a notice in writing not less than three months before the expiration of the said lease term hereby granted if there will then be no substantial breach of any of the Lessee's obligations under the present lease the Lessor

may GRANT another lease term of one year to commence from and after the expiration of the lease term hereby granted.

PROVIDED ALWAYS AND IT IS HEREBY AGREED as follows: -

- (a). That if at any time during the said lease or any extension thereof shall be rendered unfit for use by accidental fire then the Lessor shall allow to the Lessee an abatement of all or part of the said rent proportionate to the extent and duration of the damage until the whole of the said premises shall again be fit for use (including the repayment of rent where the rent for such period had been paid in advance.
- (b). Any dispute of difference as shall arise as to any act, default of payment matter or thing failing to be performed, omitted to be paid or otherwise done by either the Lessor or the Lessee shall be referred to the arbitration for decision and in failing that then to the courts of Tanzania, under the laws of Tanzania.
- (c). Any notice requiring to be served hereto shall be sufficiently served on the Lessee if delivered personally or sent by registered post to the Lessee's office address place or work or residence in the Republic of Tanzania and on the Lessor if delivered personally or sent by registered post.
- (d). Each of the parties hereto shall be excused from the performance of its obligations by any event of force majeure occurring, and such excuse shall continue so long as the condition constituting such force majeure continues plus thirty days after termination of such conditions. For the purposes of this agreement, force majeure events are defined to include causes beyond the control of the Lessor or Lessee including without limitation to acts of God, regulations, or law of any government, war, civil commotion destruction of production facilities materials by fire, earthquake or storm, labour disturbances, epidemic and failure of public utilities
- (e). The waiver by either party of any of its rights or remedies or of any breaches by either party under this Agreement in a particular instance shall not be considered as a waiver of the same or different rights, remedies or breaches in subsequent instances.
- (f). In the event that any of the provisions of this agreement or the application of any such provision to the parties hereto with respect to their obligations hereunder shall be held by a court or other tribunal of competent jurisdiction to be unenforceable, the remaining provisions hereof shall remain in full force and effect to the extent they are not inconsistent with the original provisions and the intentions of the parties expressed therein.

- (g). Except as otherwise provided herein, the rights and obligations created hereunder shall inure to the benefit of and be binding upon the heirs successors and authorized assigns of the parties hereto.
- (h). This Agreement constitutes the entire Agreement between the parties pertaining to the subject matter hereof. Any and all written or oral agreements heretofore existing between the parties pertaining to the subject matter hereof are expressly cancelled. Any modification of this Agreement shall be in writing and signed by the authorized representatives of both parties.
- (i). This Agreement shall be governed by and construed in accordance with the laws of the United Republic of Tanzania.
- (j). Either party shall have an option to terminate this lease upon giving the other 90 days' notice.
- (k). Both parties shall bear their own costs and expenses (including legal fees, out of pocket expenses, stamp duty and any value added tax or other similar or equivalent tax on such costs and expenses), which have been incurred in connection with:
 - (a). The preparation, execution and delivery of this Agreement;
 - (b). Any actual or proposed amendment, variation, supplement;
 - (c). Waiver or consent under or in connection with this Agreement;
 - (d). Any discharge or release of this Agreement and;
 - (e). The preservation or exercise (or attempted preservation or exercise), and the enforcement (or attempted enforcement) of any rights, under, or in connection with the Agreement;
 - (f). Any stamping, attestation and or registration of this Agreement.

RENEWAL OF LEASE

- a) The Lessor shall at the written request of the Lessee made three calendar months before the expiration of the term hereby created renew the contract hereof.

TERMINATION OF THE LEASE AND NOTICE OF TERMINATION

This Lease shall be terminated only upon the occurrence of either of following events:-

- a) Bankruptcy of either party
- b) Force majeure, for avoidance of doubt in this agreement "force majeure" shall mean any event beyond the control of either party shall prevent or delay the performance of the agreement and these shall include:-
 - i. *An act of God*
 - ii. *War or hostility whether declared or not*
 - iii. *Civil commotion or riot*
 - iv. *Strikes, lockouts or other industrial actions (other than among the parties own employees)*
 - v. *Earthquakes , floods, fire or other natural disasters, and*
 - vi. *Any government order prohibiting performance of this agreement*
- c) Breach of the terms of this Agreement by either party; or
- d) Destruction of the premises by either party
- e) Should either party wish to terminate this Lease Agreement for reasons other than those stated hereinabove, the party desiring to terminate the Lease must give the notice to the other of their intention to terminate the Lease one (1) month in advance of the date termination by way of "Notice of Termination of the Lease Agreement" in writing to the other party on the lieu of the notice shall have the option to pay for (1) month rent.

ARBITRATION

- i. If any dispute, difference or question shall arise between the LANDLORD PROPERTY and the TENANT touching on any clause at any time hereafter arise between the parties hereto or their respective representatives or assigns in respect of the construction of this lease or concerning anything herein contained or arising out of this lease or as to the rights, liabilities, or duties of the said parties

hereunder, the same shall be settled by arbitration Act (Cap 15) of the laws of Tanzania.

- ii. The number of arbitrators shall be the three, one appointed by each of the Parties hereto and a third arbiter (who shall act as chairman) to be appointed by the two arbitrators appointed by the Parties. If any party fails to appoint an arbitrator, or the arbitrators by the Parties cannot agree on third arbitrator, the arbitrator for the non- appointing party or as the case may be, the third arbitrator shall be appointed by the Chairman for the time being, of Tanzania Institute of the Arbitrators. Any arbitral award issued shall be final and binding and judgment on such award may be entered in any court having jurisdiction.

SIGN BOARDS

The Lessor hereby grants to the Lessee exclusive right to install sign boards (illuminated) identifying its businesses on top and on any other appropriate location of the building as mutually agreed by both the parties.

GORVENING LAWS.

This agreement is governed by the laws of the United Republic of Tanzania and in particular is subject to the specific provisions governing leases as set out in the Land Act (CAP 113 RE 2001) and other operative statutes.

ATESTATION

IN WITNESS WHEREOF THE PARTIES HERETO HAVE executed the present Lease Agreement in the manner and on the day hereinafter appearing,

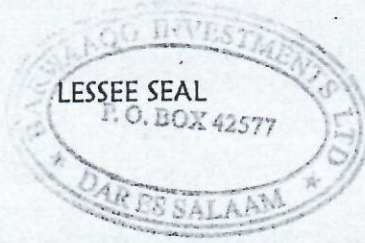
SIGNED and DELIVERED by the said
ABDULRAHMAN AHMED HASSAN
who is known to me personally/ Identified to me by
..... the latter
being known to me personally in my
presence this 19 day of April 2017.

AA
THE LESSOR

BEFORE ME
Name..... Allen A. J.
Signature:.....
Postal Address:.....
Qualification:.....



SEALED with the common seal of the said
 BARWAAQO INVESTMENT LIMITED
 And DELIVERED in Dar es Salaam
 in the presence
 Of us this 14 day of April 2017.
 As the Parties above named.

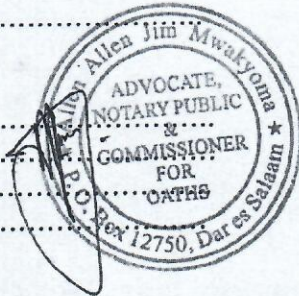


Name:
 Signature:
 Address:
 Occupation:

Name:
 Signature:
 Address:
 Occupation:

BEFORE ME;

Name:
 Signature:
 Postal Address:
 Qualification:



STAMP DUTY
 TShs. 399,652/= Collected
 Receipt No. 16692458 Date 09-08-2017
 Regional Manager - Tembe

$WHT = USD\ 18,000 \times 10\% = USD\ 1,800$

$S/Duty = USD\ 18,000 \times 1\% = USD\ 180$

Penalty as per
 Sec. 91 of Tax Administration Act, 2015 = 100 Currency @ Tshs. 15,000/= = Tshs. 1,500,000/=