

I'm not robot!



		Rs. In '000	
	Schedule	Year Ended 31-Mar-09	Year Ended 31-Mar-08
<b>I. INCOME</b>			
Interest earned	13	163,140,223	101,170,427
Other income	14	34,365,224	23,757,479
<b>Total</b>		<b>197,505,447</b>	<b>124,927,906</b>
<b>II. EXPENDITURE</b>			
Interest expended	15	89,033,700	48,873,747
Operating expenses	16	56,492,748	38,263,282
Provisions and contingencies [includes provision for income tax and fringe benefit tax of Rs. 1,065,92 lacs (previous year: Rs. 701,97 lacs)]		29,457,697	21,868,620
<b>Total</b>		<b>174,984,145</b>	<b>109,005,649</b>
<b>III. PROFIT</b>			
Net Profit for the year		22,521,302	15,922,257
Less: Minority Interest		63,541	67,028
Add: Share in profits of Associates		32,136	95,600
Consolidated profit for the year attributable to the Group		22,489,897	15,950,829
Balance of profit brought forward		26,086,785	19,613,590
<b>Total</b>		<b>48,576,682</b>	<b>35,564,419</b>
<b>IV. APPROPRIATIONS</b>			
Transfer to Statutory Reserve		5,612,349	3,975,483
Proposed dividend		4,255,071	3,012,680
Tax (including cess) on dividend		723,450	512,005
Dividend (including tax/cess thereon) pertaining to previous year paid during the year		5,900	621
Transfer to General Reserve		2,244,939	1,590,193
Transfer to Capital Reserve		938,660	-
Transfer to/from Investment Reserve Account		(138,550)	385,000
Balance carried over to Balance Sheet		34,934,863	26,088,437
<b>Total</b>		<b>48,576,682</b>	<b>35,564,419</b>

## Public Finance

### Multiple Choice

- Which of the following is **not** part of fiscal policy?
  - Income tax
  - National insurance
  - VAT
  - Interest rates**
- Which does the government **not** control directly?
  - Spending on health
  - Spending on defense
  - Firms' investment decisions**
  - Spending on state education
- Which of the following is **not** a macroeconomic issue?
  - Unemployment
  - Inflation
  - The wages paid to SEA Games players**
  - Economic growth
- Which of the following can the government **not** use directly to control the economy?
  - Pay rates within the private sector**
  - Pay rates in the public sector
  - Investment in state education
  - Benefits available for the unemployed and sick
- Which of the following is likely to be a government objective?
  - Lower unemployment**
  - Negative economic growth
  - Very high inflation
  - A recession
- Which of the following is a possible government objective?
  - High borrowing costs
  - Low income per person
  - Lower employment
  - Lower inflation**
- Which of the following is **not** likely to be a government objective?
  - Increasing employment
  - Increasing economic growth
  - Increasing government spending**
  - Increasing the level of exports
- "Reducing inflation is a more important objective than economic growth" is an example of:
  - Normative economics**
  - Positive economics
  - Objective economics
  - Reality economics
- The word that comes from the Greek word for "one who manages a household" is
  - Market.
  - Consumer.
  - Producer.
  - Economy.**
- Economics deals primarily with the concept of
  - Scarcity.**
  - Poverty.
  - Change.
  - Power.

Important Notice

The following information is for your information only and should not be taken as an offer or recommendation to invest in any of the funds mentioned herein. The investment in any of the funds mentioned herein is subject to the availability of funds and the approval of the relevant authorities. The investor should read the prospectus of the fund before investing in it. The investor should also consult a financial advisor before investing in any of the funds mentioned herein.

## ELSS FUNDS: SHOULD YOU BUY TAX-SAVING FUNDS?

### Reasons (ELSS)

- ☐ Potential to give the highest returns
- ☐ No tax on the gains,
- ☐ Easy to understand
- ☐ Even easier to buy
- ☐ Lock-in period is the shortest for any Section 80C option.

If yes then?

LUMP SUM OR SIPs

How do you choose a fund to invest in?

Future of ELSS



TAXATION I CODE : B4 EXAMINATION DATE : THURSDAY, 4TH MAY, 2017 TIME ALLOWED : THREE HOURS (2:00 P.M. – 5:00 P.M.)

which comprise SIX questions. 2. Answer question ONE in Section A. 3. Answer ANY FOUR questions in Section B. 4. In total answer FIVE questions. 5. Marks are shown at the end of each question. 6. Calculate your answers to the nearest two decimal points where necessary. 7. Show clearly all your workings in respective answers where applicable. 8. This question paper comprises 8 printed pages. SECTION A Compulsory Question QUESTION 1 (a) Sikinde is an employee of Kipunde Plc since the company's registration way back in 2000. The company was originally a parastatal organization and was later privatized in early 2000's. Both the company and Sikinde were resident persons for the year of income 2016. During the year of income 2016, Sikinde enjoyed the following emoluments:- (i) Monthly Salary (net of social security deduction) of TZS. 1,200,000 for the months January to June and TZS. 1,400,000 from July to December. The new salaries announced in July were not paid immediately. The company continued paying old salaries to November, and the December salary [paid on 28th December] was paid together with the arrears for the increment from July to November. (ii) During the May Day of 2016, the company declared Sikinde as the best worker of the year 2015 [previous year]. Apart from certificate and testimonials from the company, he was awarded a TZS. 1,000,000 cheque by the workers' Association. This was paid on the same day i.e. 1st May 2016. (iii) Owing to the fact that he lived far from office, Sikinde was given a company car to facilitate his movements. The car was a 2,800 cc Nissan double cabin. The car cost the company TZS. 18,000,000 when it was imported in 2012 and is considered to be currently worth TZS. 12,000,000 in the market. The tax written down value of this vehicle in the company records is currently TZS. 4,394,531. (iv) During the year, the company organized a sports bonanza for the company staff and their families. Sikinde emerged the best in sack race and was awarded two crates of his favorite soda costing TZS. 72,000 from the company refreshments center. He had an option of converting the gift into cash or other drinks of equivalent value as the company could always use the drinks in future. However, he decided to offer the drinks to a family of his office mate Linda, for their wedding anniversary celebration on the same day. (v) Sikinde took on 1st July 2016, a 10% TZS. 30 million loan from the company to start a side business. According to the company policy, he was supposed to repay the loan after 3 years, making monthly accumulation of reserves from the business for the purpose. The interest is payable every 31st December and 30th June during the loan term. (vi) Sikinde has a part-time job with Mapenzi Enterprises which knowing that they are his secondary employers, pays him on an hourly rate of TZS.20,000. During 2016, Sikinde recorded a total of 120 man hours with Mapenzi. (vii) Other benefits enjoyed by Sikinde during the year are:- Medical insurance for him and his family (spouse and two children) costing the company TZS. 200,000 per month. Actual hospital bill for Sikinde during the year was only TZS. 500,000 billed to the insurer. Meal allowance of TZS. 5,000 per working day, assuming a flat 22 working days per calendar month, excluding one (01) month of annual leave. This was non-discriminatory as it was paid to all employees. REQUIRED: (i) Calculate the taxable employment income of Sikinde for the year of income 2016. (9 marks) (ii) Calculate the income tax suffered by Sikinde on the income calculated in (i) above. (3 marks) (b) Mr. Kayemo has been contracted by Molle and Prom Tanzania Ltd (M&P TL) from 2014 as Petrochemical Engineer for unspecified term and his contract did not provide provision for compensation upon the event of termination. Following the economic distress in petroleum industry and persistent decline in prices for petroleum products, Mr. Kayemo's contract was terminated during the end of 2015 and he was offered TZS.120,000,000 instantly on 31st December 2015 as a termination compensation after threatening to sue the company. During the year of income 2014, his annual emoluments amounted to TZS.20,000,000 and it was expected to remain steady for the next 5 years. REQUIRED: Compute taxable employment benefit and state when the amount will be taxable. (4 marks) (c) The Income Tax Act Cap 332 requires a taxpayer to file a final tax return to Tanzania Revenue Authority (TRA). Filing a return means making a statement to TRA's Domestic Revenue Department of the income sources and the tax a person is supposed to pay under the law. Actually, all taxpayers are required to file a return on income unless the circumstance allow otherwise. REQUIRED: Identify clearly the situations or circumstances that might prevent a taxpayer from filing a return of income to TRA. (4 marks) (Total: 20 marks)

SECTION B There are FIVE questions. Answer ANY FOUR questions QUESTION 2 (a) Describe the role of the Tax Administration Act, 2015. (5 marks) (b) Mr. Chapakazi is employed by the German Embassy in Tanzania as an accountant with a monthly salary of TZS. 3,500,000. He owns a wholesale textile business registered as Chapakazi Enterprises at Kariakoo. The business commenced in the year 2013. On 1st January 2014, he purchased 1,000 shares from Kyaka Co. Ltd. The accounting date of Chapakazi ends on 31st December. During the annual meeting of 2015, Kyaka Co. Ltd declared TZS. 1,000,000 dividends to each of its shareholders. On 15th June 2015, Mr. Chapakazi received TZS. 3,000,000 as interest from Kwetu Bank Ltd from a fixed deposit account. Chapakazi's statement of estimated tax payable was submitted on 20th March 2015 showing an income of TZS.52,000,000. In September 2015, Mr. Chapakazi amended his estimated tax payable to TZS.70,000,000. The return of income submitted on 2nd August 2016 showed an income of TZS. 90,000,000 and the tax was paid accordingly. REQUIRED: (i) Calculate the tax installment payments. (5 marks) (ii) Assuming the rate of tax is 30%, calculate the amount paid on 2nd August 2016. (5 marks) (iii) Determine any penalties and interest arising from the above scenario. (5 marks) (Total: 20 marks) QUESTION 3 (a) Mayasa supplies motor vehicles through a bonded warehouse. She imports the motor vehicles from Japan and enters them in Mainland Tanzania for warehousing. The motor vehicles after being released from customs are delivered to the bonded warehouse from where she sells the motor vehicles. REQUIRED: (i) Define what is a "place of supply". Why is it necessary to determine the place of supply for VAT chargeability? (2 marks) (ii) Determine the place of supply for motor vehicles imported by Mayasa. (3 marks) (b) Tigana wants to start a boutique store. On 1st May, 2017 he entered into a contract to lease business premises at Mhasibu House, Dar es Salaam where he will locate his store. However, the business will start on 1st September 2017. Tigana projects that the business sales will be around TZS. 9,000,000 per month. REQUIRED: State when, if at all, Tigana is liable to register for VAT. (2 marks) (c) Zaramo Limited is a coconut oil processing company located at Kisarawe, and is registered for Value Added Tax (VAT). The company entered into the following transactions in the month of February 2016. (i) Sold taxable supplies to customers as follows: Sales to VAT registered customers TZS.32,500,000 and TZS.6,750,000 to VAT unregistered customers. (ii) Bought a brand new wagon car from Toyota at TZS.32,500,000. (iii) Bought stationeries worth TZS.650,000 from suppliers who are not registered for VAT. (iv) Entertained major customers at a local hotel at a cost of TZS.2,460,000. (v) Bought coconuts from local farmers at a cost of TZS.12,500,000. (vi) Paid for electricity and telephone at TZS. 321,400 and TZS.441,000, respectively. (vii) A consultant on production processes was hired from South Africa. The consultant has no local office, as a result, he is not registered for VAT. He invoiced TZS. 16,500,000 for the services offered. The consultant did not charge any VAT as the supply falls outside the scope of South African VAT chargeability. (viii) Wrote off TZS.1,758,000 in debtors as a bad debt. This amount was due from a customer who has been put into liquidation. (ix) Received a deposit on sale to a customer amounting to TZS.4,650,000. Unless specifically stated, all the above persons are registered for VAT and the transactions are stated exclusive of VAT. REQUIRED: Calculate the VAT payable or any excess carried forward for the period ended 28th February 2017. (13 marks) (Total: 20 marks) QUESTION 4 Zakaria is contemplating starting a business which will be engaged in the selling and repairing of computers and related equipments. He will be working on full time basis in this business. He will be preparing his financial statements to 31st December each year. The following are his expected results for his first year of trading to 31st December, 2016: TZS. TZS. Turnover 105,000,000 Cost of sales (45,005,000) 59,995,000 Bank interest 550,000 Less: Other expenditure Salaries 24,555,000 Motor vehicle expenses 1,750,000 School fees for child 2,350,000 Depreciation allowances 3,550,000 Rent and rates 6,500,000 Utilities 365,000 (39,620,000) Profit 20,375,000 ===== Additional Information: (i) Included in salaries is a salary of TZS. 18,000,000 payable to Zakaria. (ii) He has used the motor vehicle (3,000cc), 100 percent for private purposes. The vehicle, which is second-hand, costed TZS. 15,000,000. (iii) School fees are payable for his son at Bwaila Private School. (iv) The projected rent and rates include the cost of renting a house for himself at TZS. 3,600,000 per annum. The balance of the rent is for business premises. Zakaria has not decided whether he should operate as a sole trader or incorporate a limited company. He has approached you for advice. Assume that Zakaria has no other sources of income and that in case a company is incorporated, Zakaria will be treated as an employee of the company whose earnings will be subjected to appropriate income taxation including withholding taxes. REQUIRED: Advise Zakaria whether to operate as a sole trader or to incorporate a limited liability company. Your advice should take into account both the taxes payable and the earnings available to Zakaria. Support your answer with detailed calculations. (20 marks) HINT: TAX RATES 1: Taxation of total income of a resident individual Total Income (TZS) Tax Payable Up to 2,040,000 NIL 2,040,001 to 4,320,000 9% of the amount in excess of TZS.2,040,000 4,320,001 to 6,480,000 TZS.205,200 + 20% on excess of TZS.4,320,000 6,480,001 to 8,640,000 TZS.637,200 + 25% on excess of TZS.6,480,000 Over 8,640,000 TZS.1,177,200 + 30% on excess of TZS.8,640,000 2. Corporation income tax rate Corporation income tax rate is 30% QUESTION 5 (a) Explain the effects of protectionist trade policies in Tanzania and the strategies that can be used to protect the economy against those effects. (8 marks) (b) Explain the differences between 'public debt' and 'government budget' deficit. (6 marks) (c) Explain how deficit spending could be a burden to future generations. (6 marks) (Total: 20 marks) QUESTION 6 (a) The term customs is used synonymously with customs areas and customs departments. REQUIRED: With the help of examples, briefly explain the meaning of the term 'customs area' as applied in the East African Community Customs Management (EACCM) Act, 2004. (4 marks) (b) Customs are used by countries all over the world to control the flow of goods to and from the territories. REQUIRED: Explain two reasons as to why goods are subjected to customs control. (4 marks) (c) The importer is required to make entry of goods imported within 21 days from start of discharge goods. REQUIRED: (i) Explain briefly the meaning of the term customs entry. (2 marks) (ii) Mention four purposes of entry of goods. (2 marks) (d) Imported goods may be entered for warehousing. REQUIRED: (i) Mention two types of warehouses within which goods have been entered for warehousing may be deposited. (2 marks) (ii) Mention four (4) activities that may be performed on the goods entered to warehousing while still in the warehouses. (4 marks) (Total: 20 marks) SUGGESTED SOLUTIONS B4 - PUBLIC FINANCE AND TAXATION MAY 2017 ANSWER 1 (a) (i) Calculation of taxable employment income of Sikinde Status: Resident Year of Income: 2016 Item Amount Monthly salary [January – June] 7,200,000 Monthly salary [July – December] 8,400,000 Workers association payment – best worker 1,000,000 Bonanza gift - Loan benefit 1,000,000 5%\*6/12] (i.e. statutory 15% - 10% = 5%) 750,000 Part-time income [TZS 20,000\*120] 2,400,000 Medical insurance (12 x 200,000) 2,400,000 Meal allowance [TZS 5000\*22\*11] 1,210,000 Total taxable income 24,360,000 NB: It has been assumed that the statutory rate was 15% although it was given, and so any rate assumed by candidate was accepted. (ii) Income tax suffered by Sikinde for the Year of Income 2016 Tax on Primary employment Amount Taxable income (24,360,000 – 2,400,000) 21,960,000 Tax suffered i.e. TZS 1,177,200 + 30% (21,960,000 – 8,640,000) [A] 5,173,200 Tax on secondary employment=TZS 2,400,000\*30% [B] 720,000 Total tax suffered [A + B] 5,893,200 (b) Calculation of taxable employment benefit of Mr. Kayemo Amount Compensation received 120,000,000 Maximum termination benefit to be included (20 million x 3) 60,000,000 Taxable employment termination benefits 60,000,000 Therefore, the employment termination benefit of TZS 60,000,000 will be taxable in the period immediately following such termination i.e. Year of Income 2016. (c) The following are circumstances that might prevent a taxpayer from filing a return of income to TRA: 1. A resident individual who has no income tax payable or whose income for the year of income consists exclusively from (either or both sources): a) Income from any employment where the employer withholds 'Pay As You Earn' tax or b) Gains from realization of assets where taxes are paid in the form of a single installment (Section 92). 2. Also, a non-resident person without a domestic permanent establishment who has no income tax payable for the year of income or whose income tax payable for the year of income consists exclusively of gains from realization of assets where taxes are paid in the form of a single installment is not required to submit a return on income (Section 92). ANSWER 2 (a) Administration aspects of taxation includes: (1) Harmonise the tax Administration in the country. (2) Registration (3) Return filing (4) Payment (5) Non-compliance Resident Person (b) Tax = 1,177,200 + 30%(52m-86m) = 14,185,200 (i) 1st Installment = 2nd Installment = 3rd Installment = 4th Installment = 70M - (3,546,300 x 2) - 31,453,700 = 31,453,700 1 (ii) tax paid on 2nd August 2016 Tax credit Income Tax per return = 90M x 30% = 27M Tax paid by instalment = 70M Tax credit = 27M - 70M = -43M (iii) No interest for understatement of interest neither interest for failure to pay tax on time. - 578 of Tax Administration. - Penalty for later submission of tax return. - Due date 30/6/2016. - Date of submission = 02/08/2016 - Time of failure = 2 months The penalty is the higher of: (a) 2.5% on tax due on return (b) 5 currency points (5x15,000) (75,000x2) = 150,000 TZS. (b) Estimated Income = 52M Tax (30% x 52M) = 15,600,000 1st Installment = 2nd Installment = In September, Estimated Tax Payable was raised to Tshs.70M \ = 3rd Installment = 4th Installment (ii) Amount paid = Annual tax liability - Tax paid. = 90M x 30% - 70M = 43,000,000 A Refund of TZS. 43M ANSWER 3 (a) Mayasa (i) A place of supply is a country, state or any tax jurisdiction within which a particular supply is subject to VAT chargeability. It is important to determine the place of supply in order to know the country, state or jurisdiction which has the taxing right over a particular supply. (ii) The motor vehicles are supplied outside the Mainland Tanzania because they were entered for warehousing. Importation entered for warehousing is considered to be a supply outside Mainland Tanzania. (b) Will be required to apply for registration on any time because there is reasonable reason to believe that cumulative turnover for 12 months period starting 1 September 2017 will exceed TZS. (c) VAT payable Tax Payer: Zaramo Ltd Accounting Period: February 2016 Supplies Value (TZS) Rate Output Tax (TZS) Sales to VAT registered customers 32,500,000 0.18 5,850,000 Sales to non-VAT registered customers 6,750,000 0.18 1,215,000 Deposit 4,650,000 0.18 837,000 Consultancy service - reverse charge 16,500,000 0.18 2,970,000 Total output tax 10,872,000 Expenditure TZS Input Tax (TZS) Acquisition of Wagon car 32,500,000 0.18 NIL (Not Deductible) Stationery 650,000 0.18 NIL (Not Deductible) Entertainment 2,460,000 0.18 NIL (Not Deductible) Coconuts 12,500,000 NIL NIL (Exempt) Electricity 321,400 0.18 57,852 Telephone 441,000 0.18 79,380 Consultancy services 16,500,000 0.18 2,970,000 Bad debts 1,758,000 0.18 316,440 Total input tax 3,423,672 VAT payable 7,448,328 ANSWER 4 Business Chargeable Income for the two alternatives is as shown below: Company Sole Trader Profit 20,375,000.00 20,375,000.00 Add back: School fees - 2,350,000.00 Salary - 18,000,000.00 Rent - 3,600,000.00 Motor Vehicle - 1,750,000.00 Chargeable Income 20,375,000.00 46,075,000.00 Income Tax 6,112,500.00 12,407,700.00 Earning after tax 14,262,500.00 33,667,300.00 Employment chargeable Income TZS School fees 2,350,000.00 Salary 18,000,000.00 Rent 3,600,000.00 Motor Vehicle 1,000,000.00 Chargeable income 24,950,000.00 Income Tax 6,070,200.00 Earning after tax 18,879,800.00 Conclusion: - Tax suffered in a company and on employment amounts to Tshs.12,182,700 while on a sole proprietorship is Tshs.12,407,700. Therefore, incorporation is beneficial. - Again, Earning after tax for corporation is Tshs.33,892,300 while that of sole proprietorship is Tshs.33,667,300, again it is beneficial for a limited company. NOTE: That Earning after tax for a corporation is 14,262,500 + 18,879,800 - 1,000,000 + 1,750,000 = 33,892,300 ANSWER 5 (a) Effects of protectionist trade policies in Tanzania and the strategies that can be used to protect the economy. Trade protectionism is a type of policy that limits unfair competition from foreign industries. It's a politically motivated defensive measure. In the short run, it works. But it is very destructive in the long term. It makes the country and its industries less competitive in international commerce. Countries use a variety of strategies to protect their trade. One way is to enact tariffs that tax imports. That immediately raises the price of the imported goods. They become less competitive when compared to local goods. This method works the best for countries with a lot of imports. A second way of protecting trade is when the government subsidizes local industries. Subsidies come in the form of tax credits or even direct payments. That allows producers to lower the price of local goods and services. This makes the products cheaper even when shipped overseas. That means subsidies work even better than tariffs. This method works best for countries that rely mainly on exports. A third method is to impose quotas on imported goods. This method is more effective than the first two. No matter how low a foreign country sets the price through subsidies, it can't ship more goods. (b) Differences between the public debt and the government budget deficit. Public debt, which is also sometimes referred to as government debt, is all of the money owed at any given time by any branch of the government. It encompasses debt owed by the federal government, the state government, and even the municipal and local government. Public debt accrues over time when the government spends more money than it collects in taxation. As a government engages in more deficit spending, the amount of debt increases. Budget deficit is basically the excess of government's total expenditure over total revenue. Total expenditure can be of two types, capital expenditure and revenue expenditure. These are financed out of revenue receipts and capital receipts. (c) How deficit spending could be a burden to future generations. Creating additional debt has two negative consequences aside from any intergenerational equity concerns. First, increasing taxes to pay the interest adds to the scale of tax distortions in the economy. Second, it seems likely that additional government debt will to some extent crowd out investment in productive capital, and this is a cost if, as also seems likely, we currently have less than the optimum amount of productive capital. ANSWER 6 (a) Customs area refers to any place appointed by the Commissioner by notice in writing for the deposit of goods subject to customs control. Custom areas include ports, airports, suifrance wharves, border points, roads, routes, transit sheds, and internal container depots. (b) Goods are placed under customs control to ensure two things: - Only permissible goods are imported or exported. (c) (i) Custom entry means declaration of detailed particulars of imported goods to a proper officer at customs. (ii) Purpose of entry of goods: - Home consumption; - Warehousing - Transit; or - Export processing zones (d) Warehousing (i) Types of warehouses for depositing goods entered for warehousing: - Bonded warehouse - Government warehouse (ii) Warehoused good may be: - Repacked - Sorted - Bulked - Used to assemble or manufacture any article - sold 5

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