

Income Tax (Exemption) (Withholding Tax on Rental) (Development and Operation of A Modern Industrial Park Infrastructure Project) (M/S Sino Tan Kibaha Industrial Park Limited)

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THE INCOME TAX ACT,
(CAP. 332)

ORDER

(Made under section 10)

THE INCOME TAX (EXEMPTION) (WITHHOLDING TAX ON RENTAL) (DEVELOPMENT AND OPERATION OF A MODERN INDUSTRIAL PARK INFRASTRUCTURE PROJECT) (M/S SINO TAN KIBAHA INDUSTRIAL PARK LIMITED) ORDER, 2023

Citation and
commencement

1. This Order may be cited as the Income Tax (Exemption) (Withholding Tax on Rental) (Development and Operation of a Modern Industrial Park Infrastructure Project) (M/S Sino Tan Kibaha Industrial Park Limited) Order, 2023 and shall be deemed to have come into operation on the 25th day of August, 2023.

Exemption

2. The whole of the withholding tax on rental payable by M/S Sino Tan Kibaha Industrial Park Limited in the development and operation of a modern industrial park infrastructure project is hereby exempted.

Expiry

3. The exemption granted under this Order shall expire on 25th day of August, 2024.

Dodoma,
19th October, 2023

MWIGULU LAMECK NCHEMBA MADELU,
Minister for Finance