

THE UNITED REPUBLIC OF TANZANIA

Supplement No. 51

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SUBSIDIARY LEGISLATION

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THE INCOME TAX ACT,
(CAP. 332)

ORDER

(Made under section 10)

THE INCOME TAX (EXEMPTION OF EXPATRIATE EMPLOYEES FROM INCOME TAX)
(REHABILITATION OF TANZAM HIGHWAY FROM IYOVI TO KITONGA GORGE AND
IKOKOTO TO IRINGA) (M/S AARSLEFF – INTERBETON J.V I/S) ORDER, 2024

Citation and
commencement

1. This Order may be cited as the Income Tax
(Exemption of Expatriate Employees from Income Tax)
(Rehabilitation of Tanzam Highway from Iyovi to Kitonga
Gorge and Ikokoto to Iringa) (M/S Aarsleff – Interbeton
J.V I/S) Order, 2024 and shall be deemed to have come in
operation on 3rd day of November, 2023.

Interpretation

2. In this Order unless the context otherwise
requires-
“expatriate employee” means people who are not citizens
of United Republic employed by M/S Aarsleff –
Interbeton J.V I/S solely for the rehabilitation of
Tanzam Highway from Iyovi to Kitonga Gorge and
Ikokoto to Iringa.

*Income Tax (Exemption of Expatriate Employees From Income Tax)
(Rehabilitation of Tanzam Highway From Iyovi To Kitonga Gorge and Ikokoto
To Iringa) (M/S Aarsleff – Interbeton J.V I/S)*

GN. No. 41 (Contd)

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| Exemption | 3. The income derived by expatriate employees in the execution of a contract in respect of the rehabilitation of Tanzam Highway from Iyovi to Kitonga Gorge and Ikokoto to Iringa is hereby exempted from income tax. |
| Expiry | 4. This Order shall expire after expatriate employee have been cleared from income tax liability amounting to Tanzania Shilings 2,922,749,960.18 accrued from the implementation of the contract for the rehabilitation of Tanzam Highway from Iyovi to Kitonga Gorge and Ikokoto to Iringa. |
| Revocation
GN. No
100 of 2015 | 5. The Income Tax (Remission) (Rehabilitation of Tanzam Highway Phase II: Section 4: Iringa to Mafinga) (M/S Aarsleff Interbeton J.V) Order, 2015 is hereby revoked. |

Dodoma,
11 January, 2024

MWIGULU LAMECK NCHEMBA MADELU
Minister of Finance