

Income Tax (Exemption) (Withholding Tax on (Engineering Consultancy and Project Construction Services) (Establishment of Sugarcane Farming and Operating Sugar Manufacturing Plant Project) (M/S Mtibwa Sugar Estate Limited)

GOVERNMENT NOTICE No. 50D published on 28/1/2025

THE INCOME TAX ACT,
(CAP. 332)

ORDER

(Made under section 10)

THE INCOME TAX (EXEMPTION) (WITHHOLDING TAX ON (ENGINEERING CONSULTANCY AND PROJECT CONSTRUCTION SERVICES) (ESTABLISHMENT OF SUGARCANE FARMING AND OPERATING SUGAR MANUFACTURING PLANT PROJECT) (M/S MTIBWA SUGAR ESTATE LIMITED) ORDER, 2025

Citation and
commencement

1. This Order may be cited as the Income Tax (Exemption) (Withholding Tax on engineering consultancy and project construction services) (Establishment of Sugarcane Farming and Operating Sugar Manufacturing Plant Project) (M/S Mtibwa Sugar Estate Limited) Order, 2025 and shall be deemed to have come into operation on the 28th day of June, 2024.

Exemption

2. The whole of the withholding tax on engineering consultancy and project construction services payable by M/S Mtibwa Sugar Estate Limited in the execution of Establishment of Sugarcane Farming and Operating Sugar Manufacturing Plant Project is exempted.

Expiry

3. This Order shall expire on the 27th day of June, 2028 and the extension may be made subject to performance contract between M/s Mtibwa Sugar Estate Limited and the Government of the United Republic of Tanzania represented by the Tanzania Investment Centre dated on 25th day of March, 2022.

Dodoma,
31th December, 2024

MWIGULU LAMECK NCHEMBA MADELU,
Minister for Finance