

Income Tax (Exemption) (Withholding Tax on Engineering Consultancy and Construction Services) (Establishment and Operation of A Rice Milling and Packaging Plant) (M/S Wilmar Rice Tanzania Limited)

GOVERNMENT NOTICE No. 500 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 CONSTRUCTION SERVICES) (ESTABLISHMENT AND OPERATION OF A RICE MILLING AND PACKAGING PLANT) (M/S WILMAR RICE TANZANIA LIMITED) ORDER, 2025

Citation and
commencement

1. This Order may be cited as the Income Tax (Exemption) (Withholding Tax on Engineering Consultancy and construction Services) (Establishment and Operation of a Rice Milling and Packing Plants) (M/S Wilmar Rice Tanzania Limited) Order, 2025 and shall be deemed to have come into operation on the 3rd day of July, 2024.

Exemption

2. The withholding tax on engineering consultancy and construction services payable by M/S Wilmar Rice Tanzania Limited in the execution of Establishment and Operation of a Rice Milling and Packaging Plant Project is exempted.

Expiry

3. This Order shall expire on 31st day of May, 2026 as per clause 3.3 of the performance contract between M/s Wilmar Rice Tanzania Limited and the Government of the United Republic of Tanzania represented by Tanzania Investment Centre dated on 23rd day of June, 2023.

Dodoma
31st December, 2024

MWIGULU LAMECK NCHEMBA MADELU,
Minister for Finance