

GOVERNMENT NOTICE NO. 51 K published on 28/1/2025

THE INCOME TAX ACT,
(CAP. 332)

ORDER

(Made under section 10)

THE INCOME TAX (EXEMPTION) (WITHHOLDING TAX ON INTEREST ON LOANS
FROM FOREIGN LOANS) (ESTABLISHMENT OF LIQUEFIED PETROLEUM GAS (LPG)
PROCESSING AND BULK STORAGE FACILITY) (M/S OILCOM (T) LIMITED) ORDER,
2025

Citation and commencement **1.** This Order may be cited as the Income Tax
(Exemption) (Withholding Tax on Interest on Loans
from Foreign Loans) (Establishment of Liquefied
Petroleum Gas (LPG) Processing and Bulk Storage
Facility) (M/S Oil Com (T) Limited) Order, 2025 and
shall be deemed to have come into operation on the 3rd
day of July, 2024.

Exemption **2.** The whole of the withholding tax on interest
on loans from foreign loans payable by Oilcom (T)
Limited for the Establishment of Liquefied Petroleum
Gas (LPG) Processing and Bulk Storage Facility
project is hereby exempted.

Expiry **3.** This Order shall expire on 31st May, 2026 as
per clause 3.3 of the performance contract between
Oil Com (T) Limited and the Government of the
United Republic of Tanzania represented by Tanzania
Investment Centre dated 23rd day of June, 2023.

Dodoma,
31/12/2024

MWIGULU LAMECK NCHEMBA MADELU
Minister for Finance