GOVERNMENT NOTICE NO 51L published on 28/1/2025

THE INCOME TAX ACT,
(CAP. 332)

ORDER

(Made under section 10)

THE INCOME TAX (EXEMPTION) (WITHHOLDING TAX ON THE ENGINEERING CONSULTANCY AND CONSTRUCTION SERVICES) (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 the Engineering Consultancy and Construction Services) (Establishment of Liquefied Petroleum Gas (LPG) Processing and Bulk Storage Facility) (M/S Oilcom (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 the engineering consultancy and construction services payable by M/S 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 in terms of clause 3.3, of the performance contract between M/S Oilcom (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