

Income Tax (Exemption) (Expatriates Employees) (Extension of the Lake Victoria Pipeline Water Supply Project to Tabora, Nzega and Igunga Towns) (Package II)
(M/S Larsen & Toubro Limited-Shriram Epc Joint Venture)

GOVERNMENT NOTICE No. 119 Published On 4/3/2022

THE INCOME TAX ACT,
(CAP.332)

ORDER

(Made under section 10)

THE INCOME TAX (EXEMPTION) (EXPATRIATES EMPLOYEES) (EXTENSION OF THE LAKE VICTORIA PIPELINE WATER SUPPLY PROJECT TO TABORA, NZEGA AND IGUNGA TOWNS) (PACKAGE II) (M/S LARSEN & TOUBRO LIMITED-SHRIRAM EPC JOINT VENTURE) ORDER, 2022

Citation

1. This Order may be cited as the Income Tax (Exemption) (Expatriates Employees) (Extension of the Lake Victoria Pipeline Water Supply Project to Tabora, Nzega and Igunga Towns) (Package II) (M/S Larsen & Toubro Limited-Shriram EPC Joint Venture) Order, 2022.

Interpretation

2. In this Order unless the context otherwise requires-

"Expatriate Employees" means the employees who are not citizens of United Republic of Tanzania employed by M/S Larsen & Toubro Limited-Shriram EPC Joint Venture solely for the execution of the contract dated 31st May, 2017 for Extension of the Lake Victoria Pipeline Water Supply Project to Tabora, Nzega and Igunga Towns (Package II).

Exemption

3. The Income Tax payable by Expatriates Employees employed solely for execution of a contract for Extension of the Lake Victoria Pipeline Water Supply Project to Tabora, Nzega and Igunga Towns (Package II) in respect of M/S Larsen & Toubro Limited-Shriram EPC Joint Venture dated 31st May, 2017 is hereby exempt.

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GN. No.119 (Contd.)

Expiry

4. This Order shall expire after Expatriates Employees of M/S Larsen & Toubro Limited-Shriram EPC Joint Venture have been cleared from income tax liability accrued from 31st May, 2017 to 23rd February, 2021.

Dodoma,
21st February, 2022

MWIGULU LAMECK NCHEMBA MADELU
Minister for Finance and Planning