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General Notice 387 of 2015.

## INCOME TAX ACT [CHAPTER 23:06]

Exemption from Income Tax: Salini Impreglio and Expatriate Employees of Salini Impreglio, Notice 2015

IT is hereby notified that the Minister of Finance and Economic Development, in terms of clause 73 of the Agreement between the Government of Zimbabwe and Salini Impreglio for the construction of the Tokwe-Mukosi Dam project, hereby exempts—

1. company income tax in respect of the accruals and receipts of Salini Impreglio, payable in terms of section 6 of the Income Tax Act [Chapter 23:06]; and
2. employment income tax in respect of the expatriate employees of Salini Impreglio, payable in terms of section 6 of the Income Tax Act [Chapter 23:06], as read with the Thirteenth Schedule to the Income Tax Act [Chapter 23:06].

The consequence of this exemption is that the income accruing to Salini Impreglio and the income accruing to the expatriate employees of Salini Impreglio is exempt from income tax.

7-12-2015. HONOURABLE PATRICK A. CHINAMASA,  
Minister of Finance and Economic Development.

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