

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 3rd August, 2017

(INCOME-TAX)

S.O. 2456(E).—In exercise of the powers conferred by clause (b) of sub-section (3) of section 9A of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies the following countries and specified territories, mentioned in column (2) of the Table given below, for the purposes of the said section, namely:---

TABLE

Sl. No.	Name of Country/Specified Territory
(1)	(2)
1	Albania
2	Andorra
3	Anguilla
4	Argentina
5	Armenia

6	Aruba
7	Australia
8	Austria
9	Azerbaijan
10	Bahamas
11	Bahrain
12	Bangladesh

13	Barbados
14	Belarus
15	Belgium
16	Belize
17	Bermuda
18	Bhutan
19	Botswana
20	Brazil
21	British Virgin Islands
22	Bulgaria
23	Cameroon
24	Canada
25	Cayman Islands
26	Chile
27	China
28	Colombia
29	Croatia
30	Curacao
31	Cyprus
32	Czech Republic
33	Denmark
34	Estonia
35	Ethiopia
36	Faroe Islands
37	Fiji
38	Finland
39	France
40	Georgia
41	Germany
42	Ghana
43	Gibraltar
44	Greece
45	Green Land
46	Guernsey
47	Hungary
48	Iceland
49	Indonesia
50	Ireland
51	Isle of Man
52	Israel
53	Italy

54	Japan
55	Jersey
56	Jordan
57	Kazakhstan
58	Kenya
59	Korea
60	Kuwait
61	Kyrgyzstan
62	Latvia
63	Liberia
64	Liechtenstein
65	Lithuania
66	Luxembourg
67	Macao SAR
68	Macedonia
69	Malaysia
70	Maldives
71	Malta
72	Mauritius
73	Mexico
74	Moldova
75	Monaco
76	Montserrat
77	Morocco
78	Mozambique
79	Myanmar
80	Namibia
81	Nauru
82	Nepal
83	Netherlands
84	New Zealand
85	Nigeria
86	Niue
87	Norway
88	Poland
89	Portugal
90	Qatar
91	Romania
92	Russia
93	Saint Kitts and Nevis
94	San Marino

95	Saudi Arabia
96	Serbia
97	Seychelles
98	Singapore
99	Sint Maarten
100	Slovak Republic
101	Slovenia
102	South Africa
103	Spain
104	Sri Lanka
105	Sudan
106	Sweden
107	Switzerland
108	Syrian Arab Republic

109	Taipei
110	Tajikistan
111	Tanzania
112	Thailand
113	Trinidad and Tobago
114	Tunisia
115	Turkmenistan
116	Turks and Caicos
117	Uganda
118	Ukraine
119	United Kingdom
120	United States
121	Uzbekistan

2. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 78/2017/F. No. 142/15/2015-TPL]

NIRAJ KUMAR, Under Secy. (Tax Policy and Legislation)