

**MINISTRY OF FINANCE****(Department of Revenue)****(CENTRAL BOARD OF DIRECT TAXES)****NOTIFICATION**

New Delhi, the 26th September, 2017

**(INCOME-TAX)**

**S.O. 3129(E).**—In exercise of the powers conferred by clause (39) of the section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies the following as the international sporting event, persons and specified income for the purpose of the said clause namely:—

- (a) *Fédération internationale de Football Association* under-17 Football World Cup as the international sporting event;
- (b) the *Fédération internationale de Football Association*, as the person;
- (c) the following income as specified income arising to *Fédération internationale de Football Association*, from organising the *Fédération internationale de Football Association* under-17 Football World Cup, 2017, India:—
  - (i) income arising from the receipt from National supporters namely Hero Motocorp Ltd., Bank of Baroda and Coal India Ltd. – rupees twenty-nine crore eighty-nine lakhs fifty-two thousand and two hundred and fifty-two (Rs. 29,89,52,250) only; and
  - (ii) income arising from the receipt of ticket sales – rupees six crore eighty-one lakhs fifteen thousand one hundred and forty-eight (Rs. 6,81,15,148) only.

[Notification No. 85/2017/F. No. 200/24/2017-ITA-I]

DEEPSHIKHA SHARMA, Director (ITA-I)