

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

NOTIFICATION

New Delhi, the 5th November, 2018

No. 78 /2018

[INCOME-TAX]

F. No. 500/05/2018-FT&TR-III.—In exercise of the powers conferred by section 285BA of the Income-tax Act, 1961 read with sub-clause (ii) of clause (D) of the *Explanation* to clause (6) of rule 114F of the Income-tax Rules, 1962, the Central Board of Direct Taxes, hereby specifies the following jurisdictions for the purposes of the said sub-clause, namely:—

Sl. No.	NAME OF JURISDICTION
1	ANDORRA
2	ANGUILLA
3	ARGENTINA
4	ARUBA

5	AUSTRALIA
6	AUSTRIA
7	AZERBAIJAN
8	BAHAMAS
9	BAHRAIN

10	BARBADOS	50	LEBANON
11	BELGIUM	51	LIECHTENSTEIN
12	BELIZE	52	LITHUANIA
13	BERMUDA	53	LUXEMBOURG
14	BRAZIL	54	MALAYSIA
15	BRITISH VIRGIN ISLANDS	55	MALTA
16	BULGARIA	56	MAURITIUS
17	CANADA	57	MEXICO
18	CAYMAN ISLANDS	58	MONACO
19	CHILE	59	MONTSERAT
20	PEOPLE'S REPUBLIC OF CHINA	60	NAURU
21	COLOMBIA	61	NETHERLANDS
22	COOK ISLANDS	62	NEW ZEALAND
23	COSTA RICA	63	NORWAY
24	CROATIA	64	PAKISTAN
25	CURAÇAO	65	PANAMA
26	CYPRUS	66	POLAND
27	CZECH REPUBLIC	67	PORTUGAL
28	DENMARK	68	ROMANIA
29	ESTONIA	69	RUSSIAN FEDERATION
30	FAROE ISLANDS	70	SAINT KITTS AND NEVIS
31	FINLAND	71	SAINT LUCIA
32	FRANCE	72	SAINT VINCENT AND THE GRENADINES
33	GERMANY	73	SAMOA
34	GIBRALTAR	74	SAN MARINO
35	GREECE	75	SAUDI ARABIA
36	GREENLAND	76	SEYCHELLES
37	GRENADA	77	SINGAPORE
38	GUERNSEY	78	SLOVAK REPUBLIC
39	HUNGARY	79	SLOVENIA
40	ICELAND	80	SOUTH AFRICA
41	INDONESIA	81	SPAIN
42	IRELAND	82	SWEDEN
43	ISLE OF MAN	83	SWITZERLAND
44	ITALY	84	TURKS AND CAICOS ISLANDS
45	JAPAN	85	UNITED ARAB EMIRATES
46	JERSEY	86	UNITED KINGDOM
47	KOREA	87	URUGUAY
48	KUWAIT		
49	LATVIA		

SHIBANKA DAS BISWAS, Under Secy.