

**MINISTRY OF FINANCE**  
**(DEPARTMENT OF REVENUE)**

**NOTIFICATION**

New Delhi, the 5<sup>th</sup> July, 2018

**S.O. 3266(E).**— Whereas, the Protocol, amending the Convention between the Government of the Republic of India and the Government of the Republic of Armenia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income which was signed at New Delhi on the 31<sup>st</sup> October, 2003, has been signed at New Delhi on the 27<sup>th</sup> January, 2016, as set out in the annexure appended to this notification and hereinafter referred to as the said amending Protocol;

And whereas, the date of entry into force of the said amending Protocol is the 14<sup>th</sup> June, 2017 being the date of the later of the notifications of completion of the legal requirements and procedures for giving effect to the said amending Protocol in accordance with paragraph 1 of Article 2 of the said amending Protocol;

And whereas, paragraph 2 of Article 2 of the said amending Protocol provides that the provisions of the same shall have effect forthwith from the date on which it enters into force;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 90 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies that all the provisions of the said amending Protocol, shall have effect in the Union of India with effect from the 14<sup>th</sup> day of June, 2017, being the date on which the said amending Protocol entered into force.

[Notification No. 30/F.No. 503/05/1996-FTD-I]

Pragya S. Saksena, Jt. Secy.

## ANNEXURE

### PROTOCOL

#### **AMENDING THE CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF INDIA AND THE GOVERNMENT OF THE REPUBLIC OF ARMENIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME, WHICH WAS SIGNED AT NEW DELHI ON 31<sup>ST</sup> OCTOBER 2003.**

The Government of the Republic of India

And

the Government of the Republic of Armenia;

Desiring to conclude a Protocol (hereinafter referred to as “Protocol”) to amend the Convention between the Government of the Republic of India and the Government of the Republic of Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, which was signed at New Delhi on 31<sup>st</sup> October, 2003 and which entered into force on 9<sup>th</sup> September, 2004 (hereinafter referred to as “the Convention”);

Have agreed as follows:

#### ARTICLE 1

The text of Article 26 (Exchange of Information) of the Convention shall be replaced by the following:

#### “Article 26

#### EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information (including documents or certified copies of the documents) as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of , the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes when such information may be used for such other purposes under the laws of both Contracting States and the competent authority of the supplying Contracting State authorises such use.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

- (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
- (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy (ordre public).

4. If information is requested by a Contracting State in accordance with this Article the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other Contracting State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.”

#### ARTICLE 2

1. The Contracting States shall notify each other through diplomatic channels that all legal requirements and procedures for giving effect to this Amending Protocol have been satisfied.

2. The Protocol, which shall form an integral part of the Convention, shall enter into force on the date of the later of the notifications referred to in paragraph 1 and its provisions shall have effect forthwith.

IN WITNESS WHEREOF, the undersigned, duly authorized thereto by their respective Governments, have signed this Protocol.

Done in duplicate at New Delhi on this 27<sup>th</sup> day of January, 2016, each in Hindi, Armenian and English languages, all texts being equally authentic. In case of divergence of interpretation, the English text shall prevail.

For the Government of the Republic of India

Arun Kumar Jain, Chairman,  
Central Board of Direct Taxes

For the Government of the Republic of Armenia

Armen Martirosyan, Ambassador Extraordinary  
and Plenipotentiary of the Republic of Armenia to  
the Republic of India