

# MINISTRY OF FINANCE

(Department of Revenue)

## NOTIFICATION

New Delhi, the 23rd March, 2018

### (INCOME TAX)

**S.O. 1328(E).**—Whereas the Protocol, amending the Agreement between the Government of the Republic of India and the Government of the Republic of Tajikistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income which was signed at New Delhi, India on the 20<sup>th</sup> day of November, 2008, was signed at New Delhi, India on the 17<sup>th</sup> December, 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 20<sup>th</sup> day of February, 2018, being the date of the last notification of the completion of domestic requirements for the entry into force of the said amending Protocol, in accordance with Article 2 of the said amending Protocol;

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, as annexed hereto, shall be given effect to in the Union of India.

[Notification No. 15/2018 / F. No. 503/10/95-FTD-II]

RAJAT BANSAL, Jt. Secy.

### Annexure

**PROTOCOL  
AMENDING THE AGREEMENT  
BETWEEN  
THE GOVERNMENT OF THE REPUBLIC OF INDIA  
AND  
THE GOVERNMENT OF THE REPUBLIC OF TAJIKISTAN  
FOR THE AVOIDANCE OF DOUBLE TAXATION AND  
THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME**

The Government of the Republic of India and the Government of the Republic of Tajikistan,

Desiring to conclude Protocol to amend the Agreement between the Government of the Republic of India and the Government of the Republic of Tajikistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income (the Agreement), signed at India on 20<sup>th</sup> November, 2008,

Have agreed as follows:

**Article 1**

Paragraph 2 of Article 26 (Exchange of Information) of the Agreement shall be deleted and replaced by the following:-

“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, or 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 States and the competent authority of the supplying State authorises such use.”

**Article 2**

The Contracting States shall notify each other in writing through diplomatic channel of the completion of their domestic requirements for the entry into force of this Protocol. The Protocol, which shall form an integral part of the Agreement, shall enter into force on the date of the last notification, and thereupon shall have effect from the date of entry into force of this Protocol.

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

DONE in duplicate at New Delhi on this 17<sup>th</sup> day of December, 2016, in the Hindi, English and Tajik languages, all texts being equally authentic. In the case of divergence between the texts, the English text shall prevail.

FOR THE GOVERNMENT OF  
THE REPUBLIC OF INDIA

FOR THE GOVERNMENT OF  
THE REPUBLIC OF TAJIKISTAN

(Sushil Chandra)  
Chairman, Central Board of Direct  
Taxes

(Aslov Sirodjidin)  
Minister of Foreign Affairs,  
Republic of Tajikistan