

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 27th April, 2022

(INCOME-TAX)

S.O. 1951(E).—In exercise of the powers conferred by sub-clause (ii) of clause (a) of Explanation to clauses (viia) and (viia) of section 47 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 clauses, namely:—

TABLE

| Sl.No. | Name of Country/ Specified Territory |
|---------------|---|
| (1) | (2) |
| 1 | Albania |
| 2 | Andorra |
| 3 | Antigua & Barbuda |
| 4 | Anguilla |
| 5 | Argentina |
| 6 | Armenia |
| 7 | Aruba |
| 8 | Australia |
| 9 | Austria |
| 10 | Azerbaijan |
| 11 | Bahamas |

| Sl.No. | Name of Country/ Specified Territory |
|---------------|---|
| 12 | Bahrain |
| 13 | Bangladesh |
| 14 | Barbados |
| 15 | Belarus |
| 16 | Belgium |
| 17 | Belize |
| 18 | Bermuda |
| 19 | Bhutan |
| 20 | Bosnia & Herzegovina |
| 21 | Botswana |
| 22 | Brazil |
| 23 | British Virgin Islands |

| Sl.No. | Name of Country/ Specified Territory |
|--------|--------------------------------------|
| 24 | Brunei Darussalam |
| 25 | Bulgaria |
| 26 | Cabo Verde |
| 27 | Cameroon |
| 28 | Canada |
| 29 | Cayman Islands |
| 30 | Chile |
| 31 | China |
| 32 | Colombia |
| 33 | Cook Islands |
| 34 | Croatia |
| 35 | Curacao |
| 36 | Cyprus |
| 37 | Czech Republic |
| 38 | Denmark |
| 39 | Dominican Republic |
| 40 | Dominica |
| 41 | Ecuador |
| 42 | El Salvador |
| 43 | Estonia |
| 44 | Kingdom of Eswatini |
| 45 | Ethiopia |
| 46 | Faroe Islands |
| 47 | Fiji |
| 48 | Finland |
| 49 | France |
| 50 | Georgia |
| 51 | Germany |
| 52 | Ghana |
| 53 | Gibraltar |
| 54 | Greece |
| 55 | Green Land |
| 56 | Grenada |
| 57 | Guatemala |
| 58 | Guernsey |
| 59 | Hong Kong |
| 60 | Hungary |
| 61 | Iceland |
| 62 | Indonesia |

| Sl.No. | Name of Country/ Specified Territory |
|--------|--------------------------------------|
| 63 | Iran |
| 64 | Ireland |
| 65 | Isle of Man |
| 66 | Israel |
| 67 | Italy |
| 68 | Jamaica |
| 69 | Japan |
| 70 | Jersey |
| 71 | Jordan |
| 72 | Kazakhstan |
| 73 | Kenya |
| 74 | Korea |
| 75 | Kuwait |
| 76 | Kyrgyzstan |
| 77 | Latvia |
| 78 | Lebanon |
| 79 | Liberia |
| 80 | Liechtenstein |
| 81 | Lithuania |
| 82 | Luxembourg |
| 83 | Macao SAR |
| 84 | Macedonia |
| 85 | Malaysia |
| 86 | Maldives |
| 87 | Malta |
| 88 | Marshall Islands |
| 89 | Mauritius |
| 90 | Mexico |
| 91 | Moldova |
| 92 | Monaco |
| 93 | Montenegro |
| 94 | Montserrat |
| 95 | Morocco |
| 96 | Mozambique |
| 97 | Myanmar |
| 98 | Namibia |
| 99 | Nauru |
| 100 | Nepal |
| 101 | Netherlands |

| Sl.No. | Name of Country/ Specified Territory |
|--------|--------------------------------------|
| 102 | New Zealand |
| 103 | Nigeria |
| 104 | Niue |
| 105 | Norway |
| 106 | North Macedonia |
| 107 | Panama |
| 108 | Pakistan |
| 109 | Paraguay |
| 110 | Peru |
| 111 | Poland |
| 112 | Portugal |
| 113 | Qatar |
| 114 | Romania |
| 115 | Russia |
| 116 | Saint Kitts and Nevis |
| 117 | Saint Lucia |
| 118 | Saint Vincent and the Grenadines |
| 119 | San Marino |
| 120 | Saudi Arabia |
| 121 | Samoa |
| 122 | Senegal |
| 123 | Serbia |
| 124 | Seychelles |
| 125 | Singapore |
| 126 | Sint Maarten |

| Sl.No. | Name of Country/ Specified Territory |
|--------|--------------------------------------|
| 127 | Slovak Republic |
| 128 | Slovenia |
| 129 | South Africa |
| 130 | Spain |
| 131 | Sri Lanka |
| 132 | Sudan |
| 133 | Sweden |
| 134 | Switzerland |
| 135 | Syrian Arab Republic |
| 136 | Taipei |
| 137 | Tajikistan |
| 138 | Tanzania |
| 139 | Thailand |
| 140 | Trinidad and Tobago |
| 141 | Tunisia |
| 142 | Turkey |
| 143 | Turkmenistan |
| 144 | Turks and Caicos |
| 145 | Uganda |
| 146 | Ukraine |
| 147 | United Kingdom |
| 148 | United States |
| 149 | Uzbekistan |
| 150 | Vanuatu |

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

[Notification No. 46/2022/ F. No. 370142/1/2022-TPL (Part-I)]
UMME FARDINA ADIL, Under Secy.