



Income Tax Department

Ministry of Finance, Government of India

Section 10(6C) of the Income-tax Act, 1961 – Income arising to foreign company by way of fees for technical services – Notified companies

Notification No. 81/2009, dated 27-10-2009

In exercise of the powers conferred by clause (6C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby declares that any income arising to **M/s BAE Systems (Operations) Limited, Warwick House, PO Box 87, Farborough Aerospace Centre, Farborough, Hampshire, GUI- 6YU, United Kingdom** and **M/s Rolls Royce Turbomeca Limited, 4-5 Grosvenor Place, London SW-1, England**, by way of royalty or fees for technical services received in pursuance of the following contracts, shall not be included in computing the total income of the said companies under the said Act;-

- 1. Direct Supply Contract** - 24 Hawk Mk 132 AJT ac, Trg Aids, Fixed Spares, Flyaway packs, Supplementary Sparcs, Ferry of aircraft etc. Interim Flying Training of IAF pilots, training of a crew / maintenance crew and ferry of aircraft from UK to India, The total value of contract is £ 479,718,664.00 (Air HQ/S 96963/1/1/Proj(AJT)/Direct Supply Contract dated 26 Mar 04];
- 2. Services to the 1AF in India Contract** - The services are being provided by BAB Systems includes Technical support in India, Technical Training in India, Commissioning of Training Aids and Commissioning of the Avionics Ground Test Facility. The total value of the contract is £ 6,745,641.00 [Air HQ/S 96963/1/2/Proj(AJT) /Services Contract for services to the 1AF in India dated 26 Mar 04]; and
- 3. EFRC Contract** - Qty 70 electronic Flight Reference Cards for display of emergency actions of Murti Function Display (MFD) of Hawk Mk 132 AJT aircraft. The total value of the contract is £7,757,610.00 [Air HQ/S 96957/3/3/Proj(AJT)/EFRC dated 14 Feb 07 Contract for Qty 70 EFRC].

[F.No.200/48/2004-ITA-I]

