

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 2nd April, 2026

(Income-Tax)

S.O. 1715(E).—Whereas, the Memorandum of Understanding for Assistance in Collection of taxes, as the Mode of Application of Article 26A of the Convention between the Government of the Republic of India and the Government of Japan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, was signed at Tokyo on the 30th June, 2025 and at New Delhi on the 8th July, 2025 as set out in the Annexure appended to this notification (hereinafter referred to as the said Memorandum);

And whereas, paragraph 21 of the said Memorandum provides that the provisions of the said Memorandum shall apply in respect of any request for collection of taxes made after the later of the dates of signature by two competent authorities;

And whereas, the date of entry into force of the said Memorandum being the date of signature in India, which is the later of the dates of signature of the two competent authorities, that is, the 8th day of July, 2025, the said Memorandum shall have effect in India in respect of any request for collection of taxes made after the 8th July, 2025;

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 Memorandum of Understanding as set out in the Annexure hereto, shall be given effect to in the Union of India.

[Notification No. 56/2026 F. No. 500/22/2022-FT&TR-V]

BHASKAR GOSWAMI, Jt. Secy.