[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART – II, SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

NOTIFICATION

New Delhi, the 23rd March, 2015

S.O.....(E). – Whereas an Agreement between the Government of the Republic of India and the Government of the Czechoslovak Socialist Republic was signed on the 27th January, 1986 for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and the same was published in the Gazette of India, Extraordinary, Part II,-Section 3, Sub-section (i), vide number G.S.R.526 (E), dated the 25th of May, 1987;

And whereas the Slovak Republic is one of the independent States that have succeeded the Czechoslovak Socialist Republic;

And whereas under the applicable international laws regarding application of treaties in case of succession of States, this Agreement continues to be applicable in respect of the Slovak Republic, being one of the independent States to have succeeded the Czechoslovak Socialist Republic;

Now, therefore, in exercise of the powers conferred by section 119 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby clarifies that for the purposes of section 90 of the said Act, the Agreement signed between the Government of the Republic of India and the Government of the Czechoslovak Socialist Republic on the 27th January 1986 for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income continues to be applicable to the residents of the Slovak Republic.

[Notification No.25/2015 F.No. 501/12/1995-FTD-I]

(Akhilesh Ranjan)
Joint Secretary (FT&TR-I)