

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 6th April, 2023

No. 17/2023

F. No. 500/05/2018-FT&TR-III .—In exercise of the powers conferred by section 285BA of the Income-tax Act, 1961 read with sub-clause (ii) of clause (D) of the *Explanation* to clause (6) of rule 114F of the Income-Tax Rules, 1962 (hereinafter referred to as “said sub-clause”), the Central Board of Direct Taxes, hereby makes amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue), Central Board of Direct Taxes, published in the Gazette of India, Extraordinary, Part I, Section 1 *vide* Notification No. 78/2018 dated the 5th November, 2018 in the Table specifying jurisdictions for the purpose of the said sub-clause, which shall be substituted by the following, namely,—

“Sl. No.	NAME OF JURISDICTION
1	ALBANIA
2	ANDORRA
3	ANGUILLA
4	ANTIGUA AND BARBUDA
5	ARGENTINA
6	ARUBA
7	AUSTRALIA
8	AUSTRIA
9	AZERBAIJAN
10	BAHRAIN
11	BARBADOS
12	BELGIUM
13	BELIZE
14	BERMUDA

15	BRAZIL
16	BRITISH VIRGIN ISLANDS
17	BRUNEI DARUSSALAM
18	BULGARIA
19	CANADA
20	CAYMAN ISLANDS
21	CHILE
22	PEOPLE'S REPUBLIC OF CHINA
23	COLOMBIA
24	COOK ISLANDS
25	COSTA RICA
26	CROATIA
27	CURACAO
28	CYPRUS
29	CZECH REPUBLIC
30	DENMARK
31	DOMINICA
32	ECUADOR
33	ESTONIA
34	FAROE ISLANDS
35	FINLAND
36	FRANCE
37	GERMANY
38	GHANA
39	GIBRALTAR
40	GREECE
41	GREENLAND
42	GRENADA
43	GUERNSEY
44	HONG KONG (CHINA)
45	HUNGARY
46	ICELAND
47	INDONESIA
48	IRELAND
49	ISLE OF MAN
50	ISRAEL
51	ITALY
52	JAMAICA
53	JAPAN
54	JERSEY
55	KAZAKHSTAN
56	KOREA
57	KUWAIT
58	LATVIA
59	LEBANON
60	LIECHTENSTEIN
61	LITHUANIA
62	LUXEMBOURG
63	MACAU (CHINA)
64	MALAYSIA
65	MALDIVES
66	MALTA
67	MARSHALL ISLANDS
68	MAURITIUS
69	MEXICO

70	MONACO
71	MONTSERRAT
72	NAURU
73	NETHERLANDS
74	NEW CALEDONIA
75	NEW ZEALAND
76	NIGERIA
77	NORWAY
78	OMAN
79	PAKISTAN
80	PANAMA
81	PERU
82	POLAND
83	PORTUGAL
84	QATAR
85	ROMANIA
86	RUSSIAN FEDERATION
87	SAINT KITTS AND NEVIS
88	SAINT LUCIA
89	SAINT VINCENT AND THE GRENADINES
90	SAMOA
91	SAN MARINO
92	SAUDI ARABIA
93	SEYCHELLES
94	SINGAPORE
95	SINT MARTEN
96	SLOVAK REPUBLIC
97	SLOVENIA
98	SOUTH AFRICA
99	SPAIN
100	SWEDEN
101	SWITZERLAND
102	THE BAHAMAS
103	TURKEY
104	TURKS & CAICOS ISLANDS
105	UAE
106	UNITED KINGDOM
107	URUGUAY
108	VANUATU.”

GAUTHAM S. MUKUNDAN, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part I, Section 1 vide notification no. 78/2018 dated 5th November, 2018.