

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
(CENTRAL BOARD OF DIRECT TAXES)  
**NOTIFICATION**

New Delhi, the 4th April, 2022

**S.O. 1568(E).**—In exercise of the powers conferred by section 89A of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies the countries mentioned in column (2) of the Table given below as a “notified country” for the purposes of the said section, namely:

**TABLE**

Sl. No.	Name of Country
(1)	(2)
1.	Canada
2.	United Kingdom of Great Britain and Northern Ireland
3.	United States of America

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

[Notification No. 25/2022/F. No. 370142/7/2022-TPL]

NEHA SAHAY, Under Secy. (Tax Policy and Legislation Division)