

DIRECT TAX NOTIFICATION

Notification No. 58/2019/F. No. 503/02/1986-FTD-I

Date - 27.08.2019

Notification regarding Convention between the Government of the Republic of India and the Kingdom of Spain

Whereas, the Protocol, amending the Convention between the Government of the Republic of India and the Kingdom of Spain for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital which was signed at New Delhi on the 8th February, 1993, has been signed at New Delhi on 26th October 2012, as set out in the ANNEXURE appended to this notification

And whereas, the date of entry into force of the said amending Protocol is the 29th December, 2014 being the two months after the receipt of later of the notifications of the completion of the internal procedures required by each Contracting State for giving effect to the said amending Protocol in accordance with Article 9 of the said amending Protocol;

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 amending Protocol, as annexed hereto, shall be given effect in the Union of India.

For more details, please follow -

https://www.incometaxindia.gov.in/communications/notification/notification58_2019.pdf