

Notification No. 29/2021

The Avoidance of Double Taxation and The Prevention of Fiscal Evasion

Dated – 1st April, 2021

The Government of the Republic of India and the Government of the Islamic Republic of Iran Intending to conclude an Agreement for the elimination of double taxation with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance. This Agreement shall apply to persons who are residents of one or both of the Contracting States.

For more details, please follow:

https://www.incometaxindia.gov.in/communications/notification/notification_29_2021.pdf