

**GOVERNMENT OF INDIA  
FINANCE  
LOK SABHA**

UNSTARRED QUESTION NO:1540

ANSWERED ON:13.12.2013

TAX TREATY

Kateel Shri Nalin Kumar

**Will the Minister of FINANCE be pleased to state:**

(a) whether the Government has entered into an agreement/treaty with any country for automatic exchange of information and mutual assistance in tax issues;

(b) if so, the details thereof, country-wise;

(c) whether the Government has received such information from any country on the matter so far; and

(d) if so, the details thereof and action taken by the Government thereon?

**Answer**

MINISTER OF STATE (REVENUE) (SHRI J. D. SEELAM)

(a) & (b) India has Double Taxation Avoidance Agreements (DTAAs) with 87 Countries as per the list attached. The Article on Exchange of Information of the respective DTAA provides for the Exchange of Information which generally includes Automatic Exchange of Information unless otherwise specified. India has also signed the Multilateral Convention on Mutual Administrative Assurances in Tax Matters (MAC) which has entered into effect for India on 1st June, 2012, which also provides for Automatic Exchange of Information with respect to categories of cases and in accordance with procedures determined by the mutual agreement between the two Contracting States.

(c) Yes Sir,

(d) The information received is covered by the confidentiality clause of the DTAAs / MAC under which the information is received. The information can only be used for the tax purposes specified therein. Therefore, the contents of the information received under DTAAs /MAC cannot be disclosed to persons other than those involved in the assessment or collection of, the enforcement of the prosecution in respect of, or the determination of appeals in relation to the taxes covered by the Agreement.

S. No. Name of the Country S. No. Name of the Country S. No. Name of the Country

1 Albania	30 Japan	59 Romania
2 Armenia	31 Jordan	60 Russia
3 Australia	32 Kazakhstan	61 Saudi Arabia
4 Austria	33 Kenya	62 Serbia
5 Bangladesh	34 Korea	63 Singapore
6 Belarus	35 Kuwait	64 Slovenia
7 Belgium	36 Kyrgyz Republic	65 South Africa
8 Botswana	37 Libya	66 Spain
9 Brazil	38 Lithuania	67 Sri Lanka
10 Bulgaria	39 Luxembourg	68 Sudan
11 Canada	40 Malaysia	69 Sweden
12 China	41 Malta	70 Swiss Confederation
13 Cyprus	42 Mauritius	71 Syria
14 Czech Republic	43 Mexico	72 Taiwan
15 Denmark	44 Mongolia	73 Tajikistan
16 Egypt	45 Montenegro	74 Tanzania
17 Estonia	46 Morocco	75 Thailand
18 Ethiopia	47 Mozambique	76 Trinidad and Tobago
19 Finland	48 Myanmar	77 Turkey
20 France	49 Namibia	78 Turkmenistan
21 Georgia	50 Nepal	79 UAE
22 Germany	51 Netherland	80 Uganda
23 Greece	52 New Zealand	81 UK
24 Hungary	53 Norway	82 Ukraine
25 Iceland	54 Oman	83 Uruguay
26 Indonesia	55 Philippines	84 USA
27 Ireland	56 Poland	85 Uzbekistan
28 Israel	57 Portugal	86 Vietnam
29 Italy	58 Qatar	87 Zambia

