

MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

NOTIFICATION  
INCOME-TAX

New Delhi, the 4th Jan, 1978

2105

G.S.R. - Whereas the Government of India and the Provisional Military Government of Socialist Ethiopia have concluded an Agreement, as set out in the Annexure hereto, for the avoidance of double taxation of income of enterprises operating aircraft;

And whereas all the requirements have been completed in Ethiopia and India as are necessary to give the said Agreement the force of law in Ethiopia and India respectively, as required by paragraph 1 of Article 3 of the said Agreement;

And whereas the letters to this effect have been exchanged between the said two Governments, as required by paragraph 1 of Article 3 of the said Agreement;

Now, therefore, in exercise of the powers conferred by section 90 of the Income-tax Act (43 of 1961) and section 24 of the Companies (Profits) Surtax Act, 1964 (7 of 1964), the Central Government hereby directs that all the provisions of the said Agreement shall be given effect to in the Union of India.