

**MINISTRY OF FINANCE**

**(Department of Revenue)**

**NOTIFICATION**

New Delhi, the 13th January, 2016

**S.O. 111(E).**—Whereas, a Protocol amending the agreement between the Government of the Republic of India and the Government of the Republic of Belarus for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property (Capital) of the 27th September, 1997 (hereinafter referred to as the said Protocol) as set out in the Annexure to this notification, was signed at Minsk, Belarus on the 3rd June, 2015;

And whereas, the date of entry into force of the said Protocol is the 19th November, 2015, being the date of the latter of the notifications of completion of the legal requirement and procedures for giving effect to the said Protocol in accordance with paragraph 1 of Article 2;

And whereas, paragraph 2 of Article 2 of the said Protocol provides that the provisions of the same shall have effect forthwith from the date of entry into force;

Now, therefore, in exercise of the powers conferred by section 90 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies that all the provisions of the said Protocol annexed hereto, shall be given effect to in the Union of India with effect from the 19th November, 2015.

[Notification No. 2/2016/F.No. 501/07/1999-FTD-I]

AKHILESH RANJAN, Jt. Secy.

**PROTOCOL AMENDING THE AGREEMENT  
BETWEEN THE GOVERNMENT OF THE REPUBLIC OF INDIA  
AND THE GOVERNMENT OF THE REPUBLIC OF BELARUS FOR THE AVOIDANCE OF  
DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES  
ON INCOME AND ON PROPERTY (CAPITAL) OF THE 27<sup>th</sup> OF SEPTEMBER, 1997**

The Government of the Republic of India

and

The Government of the Republic of Belarus;

Desiring to conclude a Protocol (hereinafter referred to as “Protocol”) to amend the Agreement between the Government of the Republic of India and the Government of the Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Property (Capital), which was signed at New Delhi on 27th September, 1997 (hereinafter referred to as “the Agreement”),

Have agreed as follows:

**ARTICLE 1**

Article 27 of the Agreement shall be deleted and replaced by the following Article:

**“Article 27**

**EXCHANGE OF INFORMATION**

1. The competent authorities of the Contracting States shall exchange such information (including documents or copies of documents certified by the tax authorities/the competent authority) as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Articles 1 and 2.
2. Any information received under paragraph 1 of this Article by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts, administrative bodies, customs, law-enforcement and investigative authorities) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to, the taxes referred to in paragraph 1 of this Article, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes when such information may be used for such other purposes under the laws of both Contracting States.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;

b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;

c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy.

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other Contracting State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.”

## ARTICLE 2

1. The Contracting States shall notify each other, through diplomatic channels, that all legal requirements and procedures for giving effect to this Protocol have been satisfied.

2. This Protocol shall enter into force on the date of the latter of these notifications referred to in paragraph 1 of this Article, shall remain in force as long as the Agreement remains in force and its provisions shall have effect forthwith.

**IN WITNESS WHEREOF**, the undersigned, duly authorised thereto, have signed this Protocol.

DONE in duplicate at Minsk on 3 June 2015 in the Hindi, Belarusian, and English languages, all texts being equally authentic. In case of divergence between the texts the English text shall prevail.

**For The Government of  
The Republic of India**

**(Manoj Kumar Bharti)**  
Ambassador of India to Belarus  
Minsk

**For The Government of  
The Republic of Belarus**

**(Sergei E. Nalivaiko)**  
Minister of Taxes and Duties  
of the Republic of Belarus  
Minsk