

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
(CENTRAL BOARD OF DIRECT TAXES)

New Delhi, the 8<sup>th</sup> April, 2010

NOTIFICATION  
[INCOME-TAX]

S.O.....(E) – In exercise of the powers conferred by Explanation 2 to section 90 of the Income-tax Act, 1961 (43 of 1961) the Central Government hereby notifies the following areas outside India as the 'specified territory' for the purposes of the said section , namely:-

|        |                        |   |
|--------|------------------------|---|
| (i)    | Bermuda                | a British Overseas Territory                                      |
| (ii)   | British Virgin Islands | a British Overseas Territory                                      |
| (iii)  | Cayman Islands         | a British Overseas Territory                                      |
| (iv)   | Gibraltar              | a British Overseas Territory                                      |
| (v)    | Guernsey               | a British Crown Dependency  |
| (vi)   | Isle of Man            | a British Crown Dependency  |
| (vii)  | Jersey                 | a British Crown Dependency  |
| (viii) | Netherlands Antilles   | an Autonomous Part of the Kingdom of Netherlands                  |
| (ix)   | Macau                  | a Special Administrative Region of The People's Republic of China |

2. This notification shall come into force with immediate effect.

[Notification no. 22/2010/F.No.142/5/2010-SO (TPL)

(Ashish Kumar)  
Director (Tax Policy and Legislation)

To

The Manager  
Government of India Press,  
Ring Road, Mayapuri,  
New Delhi.

Copy to: -

1. Chairman and all Members of CBDT
2. All Commissioners of Income-tax, Directors, Dy. Secretaries, Under Secretaries of CBDT.
3. All Chief Commissioners of Income-tax.
4. All Director Generals of Income-tax.
5. Guard File.