

[TO BE PUBLISHED IN THE GAZETTE OF INDIA
(EXTRAORDINARY) IN PART II-SECTION 3 - SUB-SECTION (i)
DATED _____ 1.

MINISTRY OF FINANCE
(Department of Revenue)

NOTIFICATION

NEW DELHI, THE 17th DECEMBER, 1997.

(INCOME-TAX)

G.S.R. _____ (E). WHEREAS the annexed Convention between the Government of the Kingdom of Sweden and the Government of the Republic of India for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital shall come into force, on the twenty-fifth day of the December, 1997, thirty days after the receipt of the latter of the notifications by both the Contracting States to each other of the procedures required under their laws for bringing into force of the said Convention in accordance with Article 30 of the said Convention;

NOW, therefore, in exercise of the powers conferred under section 90 of the Income-tax Act, 1961 (43 of 1961) and section 44A of the Wealth-tax Act, 1957 (27 of 1957), the Central Government hereby directs that all the provisions of the said convention shall be given effect to in the Union of India.