

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

**RAJYA SABHA
UNSTARRED QUESTION NO. 36**

**TO BE ANSWERED ON TUESDAY, THE 11th DECEMBER, 2018
20 AGRAHAYANA, 1940 (SAKA)**

“Tax treaties with foreign countries”

36. SHRI A.K. SELVARAJ:

Will the Minister of FINANCE be pleased to state:

- (a) whether it is a fact that Government has executed tax treaties with many countries in the past;
- (b) if so, the details thereof;
- (c) whether it is also a fact that the tax treaties with others countries helped the nation in a big way to prevent economic offences; and
- (d) if so, the details thereof?

ANSWER

**MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI SHIV PRATAP SHUKLA)**

- (a) Yes Sir.
- (b) India has signed Double Taxation Avoidance Agreements (DTAAs) with 96 countries, out of which 95 DTAAs are presently in force. Besides India has also entered into Tax Information Exchange Agreements (TIEAs) with 19 countries and signed the Multilateral Convention on Mutual Administrative Assistance in Tax Matters & South Asian Association for Regional Cooperation (SAARC) Multilateral Agreement.
- (c) & (d) These agreements allow exchange of information between India and the other jurisdictions for tax purposes including information pertaining to round tripping and tax evasion. This acts as deterrence against tax evasion and related economic offences.
