

# MINISTRY OF FINANCE

(Department of Revenue)

## NOTIFICATION

New Delhi, the 22nd October, 2019

**S.O. 3789(E).**—Whereas, the Protocol amending the Convention between the Republic of India and the Government of the Kingdom of Morocco for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income has been signed at New Delhi on the 8<sup>th</sup> day of August, 2013, as set out in the annexure appended to this notification (hereinafter referred to as the said Protocol);

And whereas, the date of entry into force of the said Protocol is 15<sup>th</sup> July, 2019, being the date of the later of the notifications of the completion of the procedures required for the entry into force of the said Protocol, in accordance with Article 2 of the said Protocol;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 90 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies that all the provisions of the said Protocol, as annexed hereto, shall be given effect to in the Union of India.

**ANNEXURE**

**PROTOCOL AMENDING THE CONVENTION  
BETWEEN THE REPUBLIC OF INDIA  
AND  
THE KINGDOM OF MOROCCO  
FOR  
THE AVOIDANCE OF DOUBLE TAXATION AND  
THE PREVENTION OF FISCAL EVASION WITH RESPECT  
TO TAXES ON INCOME**

The Government of the Republic of India and the Government of the Kingdom of Morocco,

Desiring to conclude a Protocol to amend the Convention between the Government of the Republic of India and the Government of the Kingdom of Morocco for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at Rabat on 30th October, 1998 (hereinafter referred to as “the Convention”).

Have agreed as follows:

**Article 1**

Article 26 of the Convention shall be deleted and replaced by:

**“ARTICLE 26**

**EXCHANGE OF INFORMATION**

1. The competent authorities of the Contracting States shall exchange such information (including documents or certified copies of the documents) as is foreseeably relevant for carrying out the provisions of this Convention 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 Convention. The exchange of information is not restricted by Article 1.

2. Any information received under paragraph 1 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 and administrative bodies) 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, 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. The information may not be disclosed to any other authority or enforcement agency of the requesting Contracting State without the express written consent of the competent authority of the requested contracting state.

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 (including documents or certified copies of the documents) 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 (ordre public).

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 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

#### ENTRY INTO FORCE

The Contracting States shall notify each other in writing through diplomatic channel of the completion of the procedures required for the entry into force of this Protocol. The Protocol shall enter into force on the date of the later of the notifications.

IN WITNESS WHEREOF the undersigned, duly authorized, have signed this Protocol.

DONE in duplicate at New Delhi, this 8<sup>th</sup> day of August, 2013, in the English, Hindi and Arabic languages, all texts equally authentic. In case of divergence of interpretation, the English text shall prevail.

FOR THE GOVERNMENT OF  
REPUBLIC OF INDIA

(Dr. Sudha Sharma)  
Chairperson,  
Central Board of Direct Taxes,  
Department of Revenue,  
Ministry of Finance,  
Government of India

FOR THE GOVERNMENT OF  
THE KINGDOM OF MOROCCO

(Larbi Reffouh)  
Ambassador of His Majesty  
The King of Morocco to India

[ Notification No.84/2019/F. No. 503/09/2009-FTD-II]

RAJAT BANSAL, Jt. Secy.