

## Taxation

*Custom and other duties, if any payable in India will be paid by NIOT.*

*Details of tax to be deducted as per the provisions of double taxation agreement in respect of technical services (supervision of erection and commissioning and any other similar charges), rendered in India is given below for some countries, where there is an agreement between the respective countries and Government of India:*

<i>Name of the Country</i>	<i>Rate of TDS</i>	<i>Date of the agreement &amp; Article reference</i>
<i>Canada</i>	<i>20.5%</i>	<i>G.S.R 28(E) dt. 15.01.1998 – Article 12</i>
<i>USA</i>	<i>20.5%</i>	<i>G.S.R 990(E) dt. 20.12.1990 – Article 12</i>
<i>Russia</i>	<i>10.25%</i>	<i>G.S.R 507(E) dt. 21.08.1998 – Article 10</i>
<i>United Kingdom</i>	<i>20.5%</i>	<i>G.S.R 91(E) dt. 11.02.1994 – Article 13</i>
<i>France</i>	<i>10.25%</i>	<i>S.O 650(E) dt 10.07.2000 – Article 13</i>
<i>Germany</i>	<i>10.25%</i>	<i>S.O. 836(E) dt. 29.11.1996 – Article 12</i>
<i>Norway</i>	<i>20.5%</i>	<i>G.S.R. 756(E) dt. 09.09.1987 – Article 13</i>
<i>Denmark</i>	<i>20.5%</i>	<i>G.S.R. 853(E) dt. 25.09.1989 – Article 13</i>
<i>Japan</i>	<i>20.5%</i>	<i>S.O. 753(E) dt. 16.08.2000 – Article 12</i>

*Wherever required by Government of India enacted Laws, Acts, the taxes and duties will be recovered by NIOT and remitted to Government of India and Tax deducted at source (TDS) certificate will be provided to the Contractor. Tenderers are strictly advised to consult their tax consultants to assess their tax liability in India, in special reference to the services rendered and charges claimed by the Contractor in India, to avoid double taxation.*