

**PRESS INFORMATION BUREAU  
GOVERNMENT OF INDIA**

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**CBDT ISSUES A CIRCULAR CLARIFYING ANOTHER SET OF 27 QUERIES  
RELATING TO TAX COMPLIANCE PROVISION UNDER CHAPTER VI OF THE  
BLACK MONEY ACT**

**New Delhi, September 3, 2015**  
**Bhadrapada 12, 1937**

The Central Board of Direct Taxes (CBDT) has considered the queries received from the public about the tax compliance provisions under Chapter-VI of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 ('Black Money Act') and issued a Circular here today clarifying another set of 27 queries. The Circular is available on the website of the Income-tax Department at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in). Earlier the Board had issued a Circular on 6<sup>th</sup> July, 2015 clarifying 32 queries regarding tax compliance provision under the said Act..

The Black Money Act has introduced a tax compliance provision under Chapter-VI of the Act. The Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Rules, 2015 (the Rules) were also notified vide Notification no. G.S.R. 529 (E) dated 2<sup>nd</sup> July, 2015.

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**DSM/KA**