

Circular No. 17/2017

F. No: 500/07/2017-FT & TR-V  
 Government of India  
 Ministry of Finance  
 Department of Revenue  
 Central Board of Direct Taxes  
 Foreign Tax & Tax Research - II  
 FT & TR-V Division

New Delhi, dated 26.04.2017

CORRIGENDUM

Subject: Corrigendum to Circular No. 13/2017 dated 11.04.2017 on the Clarification regarding liability to income-tax in India for a non-resident seafarer receiving salary in NRE (Non Resident External) account maintained with an Indian Bank.

In Line 4 of Paragraph No. 2 of the captioned circular, the word "foreign ship" may be read as "foreign going ship (with Indian flag or foreign flag)".

*(Signature)*  
 (Subhash Jangala)  
 Under Secretary (FT&TR-V)

To

- Chairman, Members and all other Officers of the Central Board of Direct Taxes.
- Pr. CCIT/Pr.DGIT/CCIT/DGIT with a request to circulate the same amongst all Officers in their Region / Charge.
- Commissioner (Media & Technical Policy) and Official Spokesperson, CBDT.
- Addl Director General of Income-tax (PR, PP & OL)
- ITCC Section of CBDT (3 copies)
- ADG (Systems)-IV for uploading on the Departmental website.
- Database Cell for uploading on the IRS Officers website.
- Hindi cell of Department of Revenue, for Hindi translation.
- Guard File.

*(Signature)*  
 (Subhash Jangala)  
 Under Secretary (FT&TR-V)

Addl. DIT (S)-4 (1)  
 to  
 Enquiry

1.2. Pr. send copy to  
 DDIT (S)-4 (1) also

*(Signature)*  
 27/4/17

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 27/4/17