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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, the 1st July, 2015

NOTIFICATION

S.O.1791(E).- In exercise of the powers conferred by section 59 and sub-section (1) of section 63 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (22 of 2015), the Central Government hereby appoints --

- (i) the 30th day of September, 2015 as the date on or before which a person may make a declaration in respect of an undisclosed asset located outside India;
- (ii) the 31st day of December, 2015 as the date on or before which a person shall pay the tax and penalty in respect of the undisclosed asset located outside India so declared,

under the provisions of section 59 of the said Act.

[Notification no. 57/2015, F.No. 133/33/2015-TPL]

(Amit Katoch)
Under Secretary to the Government of India