

SECTION 194J OF THE INCOME-TAX ACT, 1961

DEDUCTION AT SOURCE OF TAX NOTIFIED

PROFESSIONAL SERVICES

NOTIFICATION NO. 88/2008/F.NO. 275/43/2008-IT (B), DATED 21-8-08

In exercise of the powers conferred by clause (a) of the Explanation to section 194J of the Income Tax Act, 1961, Central Board of Direct Taxes hereby notifies the services rendered by following persons in relation to the sports activities as Professional Services for the purpose of the said section, namely:

Sports Persons,
Umpires and Referees,
Coaches and Trainers,
Team Physicians and Physiotherapists,
Event Managers,
Commentators,
Anchors and
Sports Columnists

2. This notification shall come into force with effect from the date of its publication in the Official Gazette.