

**-COPY OF-
INCOME TAX NOTIFICATION
NO. 34/2011
DATED 16-6-2011**

SECTION 10(6C) OF THE INCOME-TAX ACT, 1961 – FEES FOR TECHNICAL SERVICES TO FOREIGN COMPANIES – NOTIFIED FOREIGN COMPANY – ROLLS ROYCE DEFENSE SERVICES INC.

In exercise of the powers conferred by clause (6C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby specifies that any income arising to M/s. Rolls Royce Defense Services Inc., with principal place of business at 2001, South Tibbs Avenue, Indianapolis, Indiana 46206, USA for maintenance of aero engines (IAE 3007 AIE Engines) fitted in Embraer Aircraft, by way of royalty or fees for technical services received in pursuance of the agreement *vide* Contract No. Air HQ/8836/RR/Eng B between M/s. Rolls Royce Defence Services Inc. and Ministry of Defence signed on the 12th December, 2005 to an extent of Rs. 35.43 crores shall not be included in computing the total income of said company under the said Act.

[F. NO. 200/71/2006-ITA.I(PT.)],