

**Finance Act, 1983**

**Section 4 - Amendment of Section 9**

---

In section 9 of the Income-tax Act, in sub-section (1), -

(a) in clause (i) in the Explanation, after clause (b), the following clause shall be inserted and shall be deemed always to have been inserted, namely :-

"(c) in the case of a non-resident, being a person engaged in the business of running a news agency or of publishing newspapers, magazines or journals, no income shall be deemed to accrue or arise in India to him through or from activities which are confined to the collection of news and views in India for transmission out of India;"

(b) to clause (ii), the following Explanation shall be added and shall be deemed to have been added with effect from the 1st day of April, 1979, namely :-

Explanation : For the removal of doubts, it is hereby declared that income of the nature referred to in this clause payable for service rendered in India shall be regarded as income earned in India;"

---

---