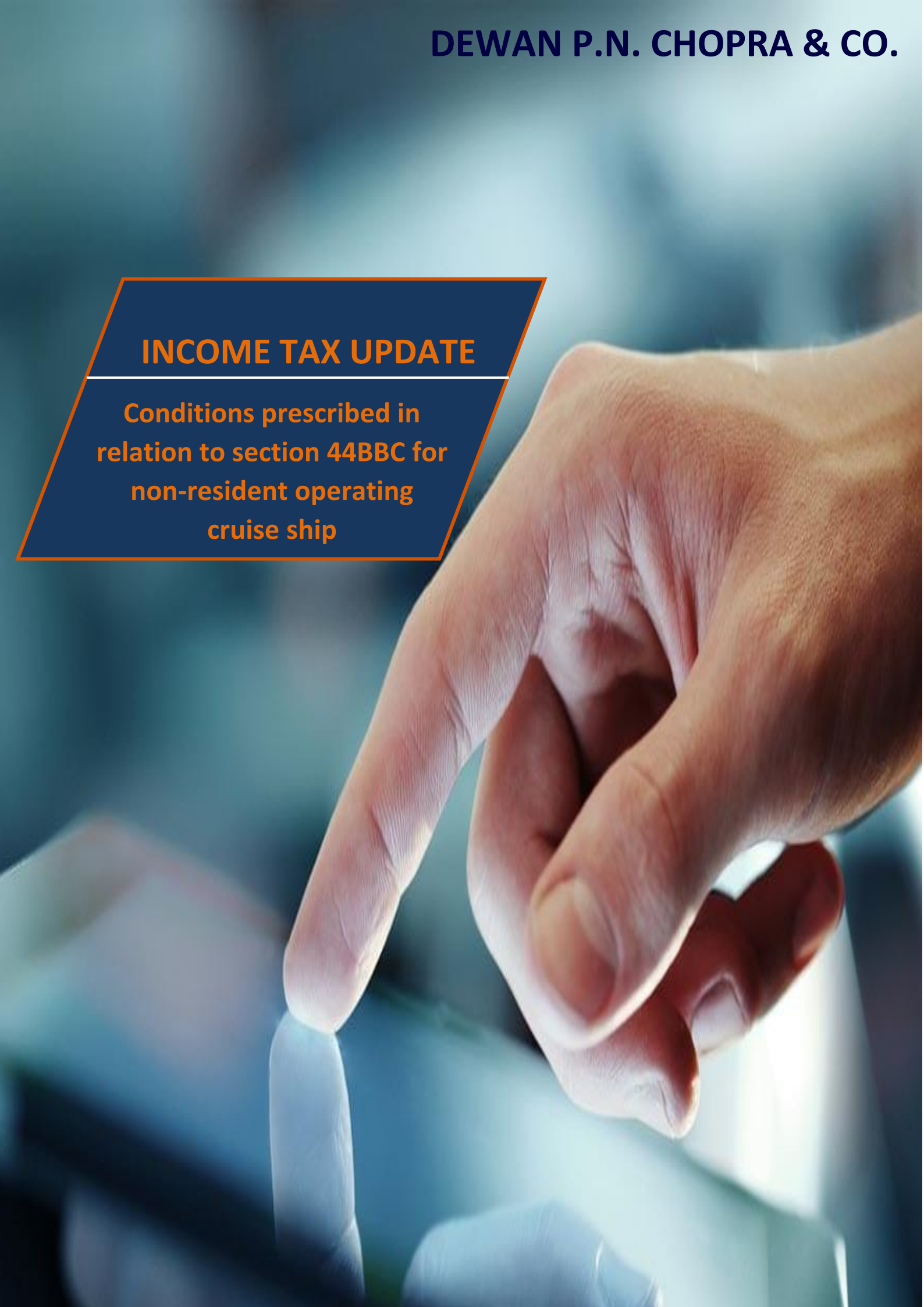


INCOME TAX UPDATE

**Conditions prescribed in
relation to section 44BBC for
non-resident operating
cruise ship**



Conditions prescribed through Rule 6GB in relation to section 44BBC (Presumptive taxation for non-resident engaged in operating cruise ship)

CBDT, in exercise of powers conferred by section 295 of the Income Tax Act, 1961 ('the Act'), through Notification No. 9/2025 dated January 21, 2025, prescribes certain conditions, through insertion of the Rule 6GB to the Income-tax Rules, 1962, in relation to Section 44BBC of the Act for computing profits and gains of business of operating cruise ship by non-resident.

Rule 6GB - Conditions for non-resident, engaged in the business of operation of cruise ships for section 44BBC -

- (i) operates a passenger ship having a carrying capacity of more than 200 passengers or length of at least 75 meters, for leisure and recreational purpose and having appropriate dining and cabin facilities for the passengers;

- (ii) operates such ship on scheduled voyage or shore excursion touching at least two sea ports of India or same sea ports of India twice;
- (iii) operates such ship primarily for carrying passengers and not for carrying cargo; and
- (iv) operate such ship as per the procedure and guidelines, if any, issued by the Ministry of Tourism or Ministry of Shipping.

Section 44BBC, through Finance (No. 2) Act, 2024 dated August 16, 2024, was inserted to the Act, specifying special provisions for computing profits and gains of business of operation of cruise ships in case of non-resident.

For details, please refer the following:

CBDT Notification No. 9/2025 dated 21.01.2025

<https://incometaxindia.gov.in/communications/notification/notification-no-9-2025.pdf>

Finance (No. 2) Act, 2024 dated 16.08.2024

<https://egazette.gov.in/WriteReadData/2024/256436.>

[pdf](https://egazette.gov.in/WriteReadData/2024/256436.pdf)

DISCLAIMER: - The information herein is based on the CBDT Notification No. 9/2025 dated 21.01.2025 and Finance (No. 2) Act, 2024. While the information is believed to be accurate, we make no representations or warranties, express or implied, as to the accuracy or completeness of it. Readers should conduct and rely upon their own examination and analysis and are advised to seek their own professional advice. This note is not an offer, advice or solicitation. We accept no responsibility for any errors it may contain, whether caused by negligence or otherwise or for any loss, howsoever caused or sustained, by the person who relies upon it.