COMPARATIVE ANALYSIS OF DOUBLE TAXATION RELIEF BEFORE AND AFTER 2026

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ABSTRACT

Double taxation is when a person has been taxed on the same income in one or more countries. This often occurs when an individual earns income from another country. As the income has been earned in another country, the individual may be taxed within the foreign country and in their country of residence. Double taxation can cause a rise in the tax burden for individuals and businesses and could deter international investments, trade, and economic activities. To overcome this issue, countries offer relief within their domestic tax legislation and Double Taxation Avoidance Agreements. [1]The research topic focuses on double taxation relief provisions in India. By exploring the legal framework, tax treaties, rights of individuals and responsibilities of tax authorities. It also considers the importance of foreign tax credit, tax treaties, and the process for claiming double taxation relief. This research will identify the differences between the previous legal framework and double taxation relief provisions from 2026.

This research uses a doctrinal approach to explore the legal framework. The research will look at the statutory provisions, court cases, international taxation principles, tax treaties, government notifications, and other relevant legal sources. This will provide an understanding of whether the legal framework provides effective protection from double taxation. This will also identify if improvements are needed to make the tax relief more transparent and easier to claim. The research will conclude by evaluating the effectiveness of the current legal framework and providing suggestions to improve tax relief for individuals.

Keywords: Double Taxation, Double Taxation Avoidance Agreement, Foreign Tax Credit, International Taxation, Tax Relief.

[1] Organisation for Economic Co-operation and Development, Model Tax Convention on Income and on Capital: Condensed Version (2021).

INTRODUCTION

Double taxation is an important issue for international taxation. Individuals and businesses often earn income from multiple countries. An example would be an Indian resident earning income such as salary, interest, dividends and business income from another country. The foreign country may tax the individual as they have earned income in another country. India may also tax the individual due to them being a resident in India. Individuals will often be taxed on the same income, causing them extra financial pressure.

To overcome this issue, countries offer relief from double taxation within their domestic legislation. India has provisions within their Income-tax Act, 1961. Section 90 relates to agreements with foreign countries or specified territories. Section 90A relates to agreements that have been adopted by associations. Section 91 relates to unilateral relief where no applicable agreement. These provisions have been very important to protect individuals from double taxation.

The comparison of tax relief before and after 2026 is important as international taxation is constantly evolving. Changes are often made to the legislation, tax treaties, tax processes and measures to avoid double taxation. A proper comparison needs to be made to understand the changes to the law and whether it is more effective for individuals to claim relief. The research will also identify whether the rules have been made clearer.[2]

This research will explore the legal framework related to double taxation relief before and after 2026. This will look at the statutory provisions, tax treaties, court cases, and administrative processes to identify how much individuals are protected by the legal framework. The research will also identify issues with the law and suggest improvements to make international taxation fairer.

RESEARCH OBJECTIVES

1.Identify the legal framework relating to double taxation relief in India before and after 2026.

2.Compare the relevant provisions in the Income-tax Act, 1961 to the Income-tax Act, 2025.

[2] United Nations, United Nations Model Double Taxation Convention Between Developed and Developing Countries (2021).

3. Explore the role of Double Taxation Avoidance Agreements in preventing double taxation.

4. Analyze the process for claiming foreign tax credit.

5. Identify issues with double taxation relief.

RESEARCH QUESTIONS

1.What is the legal framework relating to double taxation relief in India before 2026?

2.What changes have been made within the Income-tax Act, 2025 which came into force on 1 April 2026?

3. How will these changes impact the process and availability of double taxation relief?

4.How effective are Double Taxation Avoidance Agreements at preventing double taxation?

5. What issues do individuals face when claiming foreign tax credit?

HYPOTHESIS

1. The legal framework governing double taxation relief before and after 2026 reflects changes in statutory provisions, procedures, and the implementation of tax relief in India.

2. The comparative analysis of double taxation relief before and after 2026 is expected to identify the effectiveness of the existing legal framework, the challenges faced by taxpayers, and the need for improvements in the system.

RESEARCH METHODOLOGY

This research will use a doctrinal approach. This is a form of legal research that looks at the current laws and principles, court cases, and other legal sources to identify the legal position. The research will not rely heavily on surveys, interviews, or fieldwork.

Primary sources of information will be used. This includes the Income-tax Act, 1961, Income-tax Act, 2025, relevant rules, government notifications, Double Taxation Avoidance Agreements, and court cases relating to double taxation relief. The relevant provisions will be identified and compared to see what changes have been made.

Secondary sources of information will also be used. This will include textbooks, law journals, research articles, commentaries, and official publications from the Income Tax Department and Ministry of Finance. This will provide an explanation of why double taxation relief is provided and why it is important.

A comparative and analytical approach will be taken within the research. The research will look at the legal position before 1 April 2026 and compare it to the changes made in 2026. Section 90, 90A and 91 from the Income-tax Act, 1961 have been replaced with section 159 which relates to agreements for double taxation relief. Section 160 provides relief where there is no relevant agreement. Double taxation relief will also be explored, including foreign tax credit rules. The findings will be analysed to identify whether the changes have made the provision clearer, reduced issues with compliance, and provided effective relief for individuals.[3]

ANALYSIS

Double taxation relief is an important principle of taxation law that aims to prevent the same income from being taxed twice. It becomes particularly important when an individual or business earns income in one country but is also liable to pay tax on that income in another country. In India, the legal framework for double taxation relief has developed through domestic tax legislation, Double Taxation Avoidance Agreements (DTAAs), judicial decisions, and administrative rules. The introduction of the Income-tax Act, 2025, with effect from 1 April 2026, provides an important basis for comparing the earlier and current legal frameworks.

Legal framework before 2026

Before 2026, double taxation relief in India was primarily governed by Sections 90, 90A, and 91 of the Income-tax Act, 1961. Section 90 dealt with agreements between India and foreign countries or specified territories for avoiding double taxation and preventing tax evasion. Section 90A concerned agreements adopted through specified associations. Section 91 provided unilateral relief to Indian residents in certain cases where no applicable agreement

[3] Organisation for Economic Co-operation and Development, Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (2016).

existed with the foreign country concerned.

These provisions provided the legal basis for taxpayers to seek relief when the same income was taxable in India and abroad. For example, an Indian resident earning income in a foreign country might have to pay tax in that country and also be liable to Indian tax on the income. Depending on the applicable treaty and domestic law, the taxpayer could claim relief to reduce the burden of double taxation.[4]

However, claiming relief could involve conditions relating to residential status, the nature of the income, proof of foreign tax paid, and compliance with prescribed procedures. Therefore, the actual benefit available to a taxpayer depends on the relevant statutory provisions and the terms of the applicable tax treaty.

Legal framework after 2026

The Income-tax Act, 2025, came into force on 1 April 2026 and replaced the Income-tax Act, 1961, subject to applicable transitional provisions. Under the new Act, Section 159 deals with agreements for double taxation relief, while Section 160 addresses relief in cases where no relevant agreement exists.

The new legislation reorganizes the direct tax framework and seeks to make the provisions easier to understand and apply. For double taxation relief, the important question is whether the revised structure improves the clarity of the law and makes it easier for taxpayers to identify the conditions and procedures for obtaining relief.

It is important to distinguish between a change in the structure of legislation and a change in substantive legal rights. The introduction of the Income-tax Act, 2025, does not automatically mean that the amount of relief available to taxpayers has increased. The outcome depends on the relevant statutory provisions, rules, treaty terms, and circumstances of each case.

CHAPTERIZATION

The research paper has been split into 5 chapters.

[4] United Nations, United Nations Model Double Taxation Convention Between Developed and Developing Countries (2021).

Chapter I – Introduction & Basic Concepts

This chapter provides an introduction to double taxation relief. It explains what double taxation is and how it can occur. This can cause problems for individuals and businesses. Double taxation relief is important for international trade, foreign investment, and employment. This chapter will also include an explanation of residence-based taxation, source-based taxation, foreign tax credit, and Double Taxation Avoidance Agreements. The chapter will include the research objectives, questions, hypothesis, methodology, scope, and limitations of this research.

It discusses how international business, foreign employment, investments, property ownership and cross-border transactions create situations where income may be taxed in more than one country.

It also examines the difference between **double taxation and tax evasion**, the impact of double taxation on individuals and companies, and the importance of providing tax relief. The chapter explains how double taxation relief helps prevent unnecessary tax burdens, encourages foreign investment and promotes international trade.

The chapter further introduces the two main methods of providing relief:

1. **Bilateral relief:** Relief provided through agreements between two countries, known as Double Taxation Avoidance Agreements (DTAAs).

2. **Unilateral relief:** Relief provided by one country through its domestic tax law, even when no tax agreement exists with the other country.

Chapter II – Legal Framework Before 2026

This chapter explores the legal framework of double taxation relief under the Income-tax Act, 1961. Section 90, 90A, and 91 have been explained along with how they provide relief from double taxation. The importance of tax treaties, foreign tax credit, and unilateral relief has been analysed.

This chapter will also look at relevant court cases and administrative requirements of taxpayers.

This will identify the previous legal framework.

Section 90 – Agreement with foreign countries

Section 90 empowered the Central Government to enter into agreements with foreign countries to avoid double taxation. These agreements helped determine which country had the right to tax particular income and how taxpayers could obtain relief.

Section 90A – Adoption of agreements between specified associations

Section 90A dealt with agreements between specified associations in India and specified territories, which could be adopted and implemented by the Central Government through notification. It provided another mechanism for granting double taxation relief.

Section 91 – Countries with which no agreement exists

Section 91 provided unilateral relief to Indian residents who earned income in a foreign country with which India did not have a DTAA. The taxpayer could claim a deduction from Indian income tax on the doubly taxed income, subject to the conditions of the provision.

This chapter also explains the Foreign Tax Credit (FTC) system, the role of Form 67 under the earlier rules, the importance of a Tax Residency Certificate (TRC), and the procedure for claiming foreign tax credit.

Chapter III – CHANGES IN DOUBLE TAXATION RELIEF AFTER 2026

This chapter examines the new legal framework introduced through the Income-tax Act, 2025, which came into force on **1 April 2026**. It explains how the provisions relating to double taxation relief were reorganized under the new Act.

The earlier Income-tax Act, 1961 was replaced by the Income-tax Act, 2025. The new Act introduced a reorganized structure and simplified the presentation of tax provisions.

The most important change for this research topic is the introduction of the new provisions under Sections 159 and 160.

Section 159 – Agreement with foreign countries or specified territories

Section 159 of the Income-tax Act, 2025 deals with agreements entered into by the Central Government with foreign countries or specified territories for double taxation relief. It also covers the adoption of agreements between specified associations.

It provides for relief from double taxation, prevention of tax evasion and avoidance, exchange of information and recovery of income tax.

Section 160 – Countries with which no agreement exists

Section 160 provides unilateral relief where India has not entered into a double taxation agreement with the foreign country concerned. It allows eligible Indian residents to claim relief on foreign income that has also been taxed in India.

The relief is calculated using the lower of the Indian tax rate and the foreign tax rate, where the rates differ.

Changes in documentation and procedures

The Income-tax Rules, 2026 also prescribes the documents required for claiming double taxation relief. Rule 75 provides for Form No. 41 and supporting documents for specified non-resident claimants under Section 159.

This chapter examines the changes in the legal language, arrangement of provisions, documentation, and compliance requirements. It also considers whether the new framework makes it easier for taxpayers to understand and claim double taxation relief.

Chapter IV – Comparative Analysis

This is the main part of this research. This identifies the key differences between the relevant provisions of the two acts. This includes the structure, wording, legal implications, administrative requirements, and implementation of the provisions. It will evaluate whether the changes made in 2026 have changed the rights and obligations of individuals or simply reorganized the previous law. This chapter will look at foreign tax credit, tax treaty benefits, documentation requirements, dispute resolution, and the issues faced by individuals when earning income overseas. The strengths and weaknesses of each framework will be identified.

Comparison of legal provisions

This part explains how Sections 90, 90A and 91 of the old Act correspond to Sections 159 and 160 of the new Act. It identifies the provisions that have been carried forward and examines changes in their wording and arrangement.

Comparison of methods of relief

This section examines how bilateral and unilateral relief operated before 2026 and how they continue under the new law. It explains the exemption method and tax credit method with suitable examples.

Comparison of Foreign Tax Credit

This section studies the procedure for claiming credit for taxes paid in foreign countries. It examines the documentation requirements and compliance procedures under the earlier and new frameworks.

Comparison of Double Taxation Avoidance Agreements

This part examines whether the existing DTAAs continue to operate after the introduction of the new Income-tax Act and how taxpayers can continue to claim benefits under these agreements.

Impact on individuals and businesses

This section studies how the changes affect Indian residents working abroad, foreign investors, multinational companies, non-resident Indians and businesses earning income from international transactions.

Advantages and limitations

This part analyses whether the new law improves clarity, simplifies compliance and makes the tax system easier to understand. It also identifies practical difficulties that may continue to affect taxpayers.

Basis	**Before 2026 Income-tax Act, 1961**	**After 2026 Income-tax Act, 2025**
Main legislation	Income-tax Act, 1961	Income-tax Act, 2025
DTAA provision	Section 90	Section 159(1)
Specified association agreements	Section 90A	section 159(2)
Unilateral relief	Section 91 (Available where no agreement exists)	Section 160(Continues where no agreement exists)
Bilateral relief	Available through agreements with foreign countries	Continues through agreements with foreign countries
Tax treaty benefit	Available under applicable DTAAs	Continue under applicable DTAAs
Legal structure	Earlier arrangement of provisions	Reorganised arrangement of provisions
Tax administration	Earlier rules and procedures	New rules and procedures

Chapter V: Findings, Suggestions & Conclusion

This chapter identifies the key findings of the comparative analysis. This will evaluate whether the legal framework from 2026 has improved clarity, compliance, and protection for individuals. Issues have still been identified with the legislation. This can include complex tax treaties, documentation requirements, delays in receiving relief, and tax disputes. Suggestions have been made to improve this by making guidance clearer, simplifying the process, providing efficient claims, and ensuring good communication with the tax authorities. This chapter will conclude by evaluating the overall effectiveness of double taxation relief in India.

FINDINGS

The present research on the comparative analysis of double taxation relief before and after 2026 reveals that the system of double taxation relief plays an important role in protecting taxpayers from paying tax twice on the same income in India and a foreign country. The study

finds that international trade, foreign employment, business activities and investments have increased the possibility of the same income being taxed in two different countries. Therefore, double taxation relief is necessary to reduce the financial burden on individuals and business organisations and to encourage international economic activities.

The study finds that before 2026, double taxation relief in India was mainly governed by Sections 90, 90A and 91 of the Income-tax Act, 1961. Section 90 provided relief through agreements between India and foreign countries, while Section 90A dealt with agreements between specified associations. Section 91 provided unilateral relief when no agreement existed between India and the foreign country. These provisions provided a legal method for taxpayers to avoid paying tax twice on the same income. The research also finds that Double Taxation Avoidance Agreements (DTAAs) played an important role in determining the taxation rights of different countries and preventing unnecessary tax burdens.

The study further finds that the Income-tax Act, 2025 came into effect on 1 April 2026 and introduced a reorganised legal structure for double taxation relief. The earlier provisions under

Sections 90, 90A and 91 were reorganised under Sections 159 and 160 of the new Act. Section 159 deals with agreements with foreign countries or specified territories, including specified association arrangements, while Section 160 deals with relief in cases where no agreement exists. This shows that the new law has mainly focused on reorganising and simplifying the existing legal framework rather than completely changing the basic concept of double taxation relief.

Another important finding is that the introduction of the new Income-tax Act has not removed the importance of DTAAs or the existing methods of providing tax relief. Bilateral relief and unilateral relief continue to remain important methods of preventing double taxation. The study also finds that taxpayers must maintain proper documents relating to their foreign income and taxes paid abroad to claim the available relief. Documents such as Tax Residency Certificates, foreign tax payment evidence and prescribed tax forms are important for claiming benefits under the applicable rules.

The research also identifies that taxpayers may still face practical difficulties in understanding international tax provisions, calculating foreign tax credits and completing documentation requirements. Individuals working abroad, non-resident Indians, foreign investors and

multinational companies may face difficulties because different countries follow different tax rules and tax rates. Lack of awareness and complicated tax procedures can also prevent eligible taxpayers from receiving the full benefits of double taxation relief.

Finally, the study finds that although the Income-tax Act, 2025 has introduced a reorganised and simplified structure, the actual effectiveness of the new framework depends on its implementation, taxpayer awareness and cooperation between tax authorities of different countries. Therefore, continuous improvements in tax administration and international cooperation are necessary to make double taxation relief more effective.

SUGGESTION AND RECOMMENDATIONS

Based on the findings of the research, several suggestions can be made to improve the system of double taxation relief in India. First, the Government of India should take steps to make the provisions relating to double taxation relief easier for ordinary taxpayers to understand. Many individuals earning income from foreign countries may not have sufficient knowledge about DTAAs, foreign tax credits and the procedures for claiming relief. Therefore, the Income Tax Department should provide simple explanations, practical examples and clear guidelines about the available relief provisions under the Income-tax Act, 2025.

Secondly, the procedure for claiming Foreign Tax Credit should be made easier and more convenient. Taxpayers sometimes face difficulties in collecting foreign tax payment documents and submitting the required details while filing their income tax returns. The Government should reduce unnecessary documentation and provide a simple online system through which taxpayers can submit foreign income and tax payment details. This would help reduce delays and make the process more transparent.

Thirdly, the Government should improve cooperation with foreign tax authorities. Since double taxation involves the tax systems of two different countries, proper communication and exchange of information are necessary. India should continue to strengthen its international tax agreements and update existing DTAAs whenever required. This would help prevent tax evasion, reduce disputes and ensure that taxpayers receive the correct tax relief.

Another important suggestion is that the Income Tax Department should introduce more awareness programmes for individuals and business organisations involved in international

transactions. Special guidance should be provided to people working abroad, non-resident Indians, foreign investors and companies earning income from different countries. Such programmes would help taxpayers understand their rights, responsibilities and available legal remedies.

The Government should also improve the digital facilities available for claiming double taxation relief. An integrated online platform could help taxpayers calculate foreign tax credits, check their eligibility and track the status of their applications. The platform should provide clear instructions regarding the documents required and the applicable legal provisions. This would reduce confusion and make tax compliance easier.

Further, the Government should regularly review the provisions of the Income-tax Act, 2025 and the Income-tax Rules, 2026 to identify practical difficulties faced by taxpayers. Any unnecessary complications in the implementation of the new framework should be addressed through suitable amendments, clarifications and administrative guidelines. Tax authorities should also provide timely responses to taxpayers who face difficulties in claiming relief.

Finally, special attention should be given to protecting small taxpayers and individuals who earn income from foreign employment or investments. The tax relief system should be fair, accessible and affordable for all eligible taxpayers. These suggestions would help improve the effectiveness of double taxation relief and strengthen India's international taxation system.

LIMITATION OF THE STUDY

This research focuses on the legal framework of double taxation relief in India. It will look at the Income-tax Act, 1961, Income-tax Act, 2025, relevant rules, government notifications, court cases, and relevant Double Taxation Avoidance Agreements.

A detailed comparison has not been made on the taxation systems of all countries. This research will only focus on taxation in India. Tax treaties will vary between countries; therefore, tax relief may vary depending on the tax treaties.

The new legal framework has only been implemented since 1 April 2026. Therefore, we cannot fully evaluate the long-term effects of the new legislation. We can identify what the provisions are and what they aim to do, however, conclusions should be cautious until there have been enough court cases, administrative experience and implementation.

As this research uses a doctrinal approach, it will not provide independent measurements of individuals' experiences. This research has been completed using documentary sources. This means that the research has not measured the financial impact this has had on individuals. This has been overcome by carefully comparing the relevant legal provisions.

The study mainly focuses on the legal provisions relating to double taxation relief under the Income-tax Act, 1961 and the Income-tax Act, 2025. Since the new Income-tax Act came into effect on 1 April 2026, there is limited availability of practical information regarding its implementation and its actual impact on taxpayers. Therefore, the study mainly depends on the available statutory provisions, government notifications, official reports, textbooks, research articles and other published legal materials.

The research is limited to the major provisions relating to double taxation relief, particularly Sections 90, 90A and 91 of the Income-tax Act, 1961 and Sections 159 and 160 of the Income-tax Act, 2025. Other important areas of international taxation, such as transfer pricing, tax avoidance, permanent establishment and international tax disputes, are not examined in detail. The study mainly concentrates on the legal changes and their impact on the system of double taxation relief in India.

Another limitation of the study is its dependence on secondary sources of information. The research does not include extensive interviews with income tax officers, chartered accountants, tax professionals or individuals earning income from foreign countries. It also does not involve largescale surveys or field visits to collect primary data. Therefore, the study may not fully explain the practical difficulties experienced by taxpayers while claiming relief from double taxation.

The availability of statistical information is also limited. Detailed information regarding the number of taxpayers claiming foreign tax credit, the number of applications accepted or rejected, processing delays and the actual financial benefits received by taxpayers may not be easily available in the public domain. As a result, the study mainly examines the legal framework rather than measuring its practical effectiveness through statistical analysis.

The study is also limited because different countries follow different taxation systems, tax rates and rules for determining residential status and taxable income. The research primarily focuses on the Indian legal framework and does not provide a detailed comparison of the tax

laws of every foreign country. Further, international tax laws and Double Taxation Avoidance Agreements may change from time to time due to new government policies, amendments and international developments. Such changes may affect the findings of the research in the future.

The study also faces limitations relating to time and research resources because double taxation relief is a broad subject involving domestic tax laws, international agreements, foreign tax credits and cross-border financial transactions. It is not possible to examine every international agreement, legal provision and judicial decision within the limited period of research. Therefore, only the major legal provisions and selected relevant judicial decisions are considered.

Finally, since the Income-tax Act, 2025 has only recently come into force, its long-term practical impact cannot be fully evaluated at this stage. The study can explain the changes in the legal provisions and their expected benefits, but it cannot completely establish whether the new framework has reduced taxpayers' difficulties in actual practice. Future research may examine the implementation of the new law through surveys, interviews and practical data collected from taxpayers and tax professionals.

CONCLUSION

Double taxation relief is an important part of the taxation system in India. It provides protection for individuals who have been taxed multiple times on the same income. Double taxation relief is important to encourage international trade, foreign investment, employment, and business activities. Double taxation relief is provided by domestic tax legislation and Double Taxation Avoidance Agreements.

The change from the Income-tax Act, 1961 to Income-tax Act, 2026 on 1 April 2026 is an important development in India's direct tax legislation. This has reorganized the provisions to make them clearer and easier to understand. Section 159 and 160 provide relief from double taxation through agreements and unilateral relief. However, this does not mean that individuals will receive more relief from double taxation.

A proper comparison needs to be made to identify how the law has changed. This will include how much foreign tax credit is available, what conditions apply for claiming tax treaty benefits, whether documentation is required, and how disputes will be resolved. The previous act will

still apply to relevant tax issues that occurred before the new legislation came into force.

The research aims to identify whether the changes made in 2026 have made double taxation relief clearer, easier to claim and more effective in India. Ensuring the guidance is clear, claims are processed efficiently and that there is good cooperation between tax treaties will be important to ensure individuals are protected. Having a fair and transparent system will reduce unnecessary tax burdens on individuals and provide confidence in the international taxation system in India.

The research titled **"Comparative Analysis of Double Taxation Relief Before and After 2026"** examines the legal framework governing double taxation relief in India and the changes introduced through the Income-tax Act, 2025. The study explains that double taxation is an important issue in international taxation because the same income may become taxable in two different countries. This can create an additional financial burden on individuals, businesses and investors who participate in international economic activities. Therefore, providing proper relief from double taxation is essential for ensuring fairness in the taxation system.

Before 2026, double taxation relief in India was governed by the Income-tax Act, 1961, particularly Sections 90, 90A and 91. These provisions provided relief through agreements with foreign countries, specified association arrangements and unilateral relief where no agreement existed. Double Taxation Avoidance Agreements also played an important role in preventing the same income from being taxed unfairly in two countries. These provisions helped protect taxpayers and encouraged foreign investment, international trade and business activities.

From 1 April 2026, the Income-tax Act, 2025 replaced the earlier legislation for the relevant tax years and introduced a reorganised framework. Sections 159 and 160 now deal with agreements with foreign countries and relief where no agreement exists, respectively. The new law aims to make the tax legislation more organised and easier to understand. However, the introduction of the new Act does not mean that the basic system of double taxation relief has been completely changed.

The important principles of bilateral and unilateral relief continue under the new framework.

The comparative study shows that the major development after 2026 is the restructuring and

simplification of the legal provisions rather than the removal of the existing relief system. The continuation of DTAAs and foreign tax credit mechanisms demonstrates the importance of maintaining international tax cooperation. At the same time, taxpayers may continue to experience difficulties relating to documentation, foreign tax calculations and understanding the different tax rules followed by different countries.

The study also highlights that the success of the new legal framework cannot be measured only by changes in statutory provisions. Its effectiveness depends on how properly the provisions are implemented and how easily taxpayers can access the available benefits. The Government and tax authorities should therefore focus on improving digital services, simplifying documentation, providing taxpayer awareness programmes and strengthening cooperation with foreign tax authorities.

In conclusion, double taxation relief is an important part of India's international taxation system. The transition from the Income-tax Act, 1961 to the Income-tax Act, 2025 represents an important development in the organisation of tax laws. Although the new framework provides a reorganised legal structure, continuous improvements are necessary to ensure that taxpayers receive effective and timely relief. A simple, transparent and fair double taxation relief system will help protect taxpayers, encourage foreign investment, promote international business and strengthen India's economic relationship with other countries.

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