

Annexure 5**FORM NO. 10F**

[See sub-rule (1) of rule 21AB]

**Information to be provided under sub-section (5) of section 90 or
sub-section (5) of section 90A of the Income-tax Act, 1961**

I *son/daughter of Shri in the capacity of
..... (designation) do provide the following information,
relevant to the previous year 2024-25 *in my case/in the case
of.....for the purposes of sub-section (5) of *section 90/section 90A:—

| <i>Sl.No .</i> | <i>Nature of information</i> | <i>:</i> | <i>Details #</i> |
|----------------|--|----------|----------------------|
| (i) | Status (individual, company, firm etc.) of the assessee | : | |
| (ii) | Permanent Account Number or Aadhaar Number of the assessee if allotted | : | |
| (iii) | Nationality (in the case of an individual) or Country or specified territory of incorporation or registration (in the case of others) | : | |
| (iv) | Assessee's tax identification number in the country or specified territory of residence and if there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident | : | |
| (v) | Period for which the residential status as mentioned in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A is applicable | : | 2024-25 |
| (vi) | Address of the assessee in the country or territory outside India during the period for which the certificate, mentioned in (v) above, is applicable | : | |

2. I have obtained a certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A from the Government of (name of country or specified territory outside India)

Signature:

Name: 

Address:

Permanent Account Number or Aadhaar Number .

Verification

I,, do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.



Verified today the day of

Signature of the person providing the information

Place:

Notes :

1. *Delete whichever is not applicable. 2.#Write N.A. if the relevant information forms part of the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A.

Dear All,

1. As per section 90 of the Income-tax Act, 1961, the non-residents availing benefits of a tax treaty are required to furnish a Tax Residency Certificate (TRC), along with a self-certified Form 10F (where certain specific information like Status, Nationality, Tax Identification Number, Period of TRC, Address, etc. is not available on TRC issued by resident country tax authority).
2. The Central Board of Direct Taxes (CBDT), vide notification¹ dated 16 July 2022, had mandated the electronic filing of Form 10F which required mandatory registration on income tax portal obtaining of PAN and Digital Signature Certificate.
3. To overcome the challenge of obtaining a PAN in India just for filing Form 10F, the CBDT came up with certain relaxations.² An exemption was provided to non-residents not having a PAN and not needing to obtain a PAN in India to continue furnishing Form 10F in self-certified manual format till 30 September 2023.

Recently, on the expiry of the exemption period, the Income-tax department has now enabled a new category while registering on the income tax portal, i.e., *'non-residents not having a PAN and not required to have a PAN'*.

PROCEDURE FOR REGISTRATION

- a) The non-resident can click on the 'Register' option on the e-filing portal, i.e., <https://www.incometax.gov.in/iec/foportal>
- b) Under the 'others' category, there is an option to choose *'non-residents not having a PAN and not required to have a PAN'*.
- c) Certain basic details will need to be entered, like name, date of incorporation, tax identification number, status, and country of residence.
- d) The non-resident will then have to provide the details of the key person, i.e., name, date of birth, etc.
- e) The next step is to provide contact details, i.e., email address and mobile number, which will be verified through an OTP.
- f) Lastly, the non-resident will need to upload certain documents like its TRC, address proof, identification proof, and any other document if required.
- g) Once registration is complete, for filing Form 10F, it's noticed that the non-residents must digitally sign the form using DSC. Thus, the authorized person for the non-resident must obtain a DSC in India and digitally sign the form to complete the submission.