

### **Procedure for Electronically furnishing of Form 10F –**

#### **STEPS/PROCEDURE FOR E-FILING FORM 10F:**

1. Login to <https://www.incometax.gov.in/iec/foportal> using PAN login:
2. Go to E-file>Income Tax Forms>File Income Tax Forms
3. Select Form 10F from the available options
4. Select the relevant Assessment Year for which you need to file Form 10F and click on continue
5. Fill all the required fields in the Form.
6. Attach the Tax Residency Certificate and Save the Draft and then Proceed to submit the Form with digital signature (DSC) of the authorized signatory/self.
7. Once submitted, go to ‘View Filed Forms’ and download the copy of the Form 10F and submit along with other tax forms.

Kindly note that, As per Rule 21 AB of Income tax Rules, a non-resident, who wishes to avail the benefit of Double Taxation Avoidance Agreement between India and the country of their residence, is required to furnish certain information in Form 10F. Further under sub rule 2 of aforesaid rule, a non- resident is not required to furnish Form 10F if all the information as required in the form is contained in the TRC.

***As per section 90 and 90A read with section 295 of Income Tax Act, 1961 read with rule 21AB(1) of Income Tax Rules 1962, a certificate (TRC) to be obtained by an non-resident, from the country of his tax residence, shall contain the following particular namely:-***

- (i) Name of the assessee;
- (ii) Status (individual, company, firm etc.) of the assessee;
- (iii) Nationality (in case of individual);
- (iv) Country or specified territory of incorporation or registration (in case of others);
- (v) Assesses tax identification number in the country or specified territory of residence or in case 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;
- (vi) Residential status for the purposes of tax;
- (vii) Period for which the certificate is applicable; and
- (viii) Address of the applicant for the period for which the certificate is applicable.

Thus, if Form 10F is required to be furnished, then it must be needed to be done electronically as laid out above.