

[TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (ii)]

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
[CENTRAL BOARD OF DIRECT TAXES]**

Notification

New Delhi, the 1st day of August, 2013

INCOME-TAX

S.O. 2331(E).- In exercise of the powers conferred by section 90 and section 90A read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (11th Amendment) Rules, 2013.
(2) They shall be deemed to have come into force with effect from the 1st day of April, 2013.

2. In the Income-tax Rules, 1962, -
 - (a) in rule 21AB, for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:-
 - “(1) Subject to the provisions of sub-rule (2), for the purposes of sub-section (5) of section 90 and sub-section (5) of section 90A , the following information shall be provided by an assessee in Form No. 10F, namely:—
 - (i) Status (individual, company, firm etc.) of the assessee;
 - (ii) Nationality (in case of an individual) or country or specified territory of incorporation or registration (in case of others);
 - (iii) Assessee's tax identification number in the country or specified territory of residence and in case 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;
 - (iv) 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; and
 - (v) Address of the assessee in the country or specified territory outside India, during the period for which the certificate, as mentioned in (iv) above, is applicable.

(2) The assessee may not be required to provide the information or any part thereof referred to in sub-rule (1) if the information or the part thereof, as the case may be, is contained in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A.

(2A) The assessee shall keep and maintain such documents as are necessary to substantiate the information provided under sub-rule (1) and an income-tax authority may require the assessee to provide the said documents in relation to a claim by the said assessee of any relief under an agreement referred to in sub-section(1) of section 90 or sub-section(1) of section 90A, as the case may be.”;

(b) in Appendix-II, after Form No.10E, the following Form shall be inserted, namely:-

“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 _____, *in my case/in the case of _____ for the purposes of sub-section (5) of *section 90/section 90A :-

Sl. No.	Nature of information		Details #
(i)	Status (individual, company, firm etc.) of the assessee	:	
(ii)	Permanent Account Number (PAN) 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	:	
(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	:	

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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: _____

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 _____.

Place: _____

Signature of the person providing the information _____

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.”.

[Notification No. 57/2013/ F.No.142/16/2013-TPL]

(ASHISH KUMAR)
Director (Tax Policy and Legislation)

Note. - The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide Notification No. S.O.969 (E), dated the 26th March, 1962 and last amended by the Income-tax (10th Amendment) Rules, 2013 vide notification S.O. 2166(E) dated 15-7-2013.