



April 08, 2023

Extension of timeline for electronic submission of Form 10F

Background

Form 10F is required to be filed by a non-resident taxpayer with the income-tax department in order to claim relief of lower withholding tax rate under the applicable Double Taxation Avoidance Agreement. This form is filed along with Tax Residency Certificate ("TRC") issued of tax authorities of the country of residence of non-resident taxpayer.

Earlier this form was submitted manually by the non-resident taxpayers to the Indian payers. However, CBDT vide Notification No. 03/2022 dated July 16, 2022 had mandated electronic filing of Form 10F.

Documents required for preparing e-filing Form 10F

For preparing and e-filing Form 10F, following documents need to be considered:

- Status (Individual, Company, Firm, etc.)
- Nationality or Country or specified territory of incorporation or registration
- Tax Identification Number of the taxpayer in the country of residence or Unique Tax Identification number
- Period for which residential status is applicable
- Address of the taxpayer, in a country of residence
- Permanent Account Number ("PAN")
- Digital signature certificate ("DSC"), which is required to verify the Form 10F electronically.

As may be seen from the above list, PAN and DSC are required to e-verify Form 10F which is not available with all non-resident taxpayers, resulting into practical challenges in complying with new requirement.

Relaxation from e-filing of Form 10F

Accordingly, CBDT vide Notification dated March 28, 2023 has granted exemption from mandatory e-filing of Form 10F to non-resident taxpayers who are not having PAN and are

not required to obtain PAN under the provisions of the Income-tax Act, 1961 till **September 30, 2023**.

However, physical filing of Form 10F is still required.

Refer press release released by Income Tax Department using given link:
<https://incometaxindia.gov.in/communications/notification/partial-relaxation-extention-form-10f.pdf>

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