

## FORM 10F

### (Electronic Submission Process)

#### Introduction

A **non-resident can claim tax relief under a DTAA (tax treaty)** entered into between India and his resident country, if he obtains a Tax Residency Certificate (TRC) of his being a resident of such country. In case all details as prescribed by Income tax department, are not available in TRC, then such non-resident is also required to furnish some additional information in Form No. 10F.

#### **CBDT's Notification no 03/2022 dated 16th July, 2022**

As per CBDT's aforesaid Notification, **non-residents desiring to claim DTAA benefits will need to electronically furnish Form 10F** to the revenue authorities at Income-tax Department's e-filing portal. However, later to address the hardship in electronic submission process, the CBDT had allowed non-residents who are not required to have a PAN under the Income-tax Act, 1961 to **manually file Form 10F till 31-03-2023**.

#### **CBDT Notification no F. No. DGIT(S)-ADG(S)-3/e-Filing Notification / Forms / 2023 / 13420 dated 28th March, 2023**

Further, CBDT vide Notification dated 28th March, 2023 extended the partial relaxation with respect to electronic submission of Form 10F wherein non-resident shareholders not having PAN and not required to have PAN are exempted from electronic filing of Form 10F and shall furnish the same in **manual form till 30th September, 2023**.

#### **Effect from 01st Oct 2023**

All non-resident taxpayers desiring to claim tax treaty benefits will need to electronically furnish this Form 10F to the revenue authorities at Income Tax e-filing portal. Accordingly, the deductors who are required to withhold tax at source out of any payouts to non-residents must obtain the copy of Form 10F submitted at Income Tax portal along with its acknowledgement.

#### **Procedure for Generation of Form 10F on the Income Tax e-filing Portal**

##### **A) For Non-Residents with PAN**

1. Visit Income Tax e-filing portal. - <https://eportal.incometax.gov.in/iec/foervices/#/login>
2. Log in using your PAN and password.
3. Navigate to the 'E-file' tab, then to 'Income Tax Forms', and choose 'File Income Tax Forms'.
4. Select 'Persons not dependent on any Source of Income (Source of Income not relevant)'.

5. Choose Form 10F from the list.
6. Specify the Assessment Year for which you're submitting Form 10F and proceed.
7. Complete the form with required details and attach your Tax Residency Certificate.
8. Save your draft and preview the form.
9. Verify form, either with a digital signature (DSC) or an electronic verification code.
10. After verification, click 'Submit'.
11. Download and save the acknowledgement for your records.

## **B) For Non-Residents without PAN**

1. Visit Income Tax e-filing portal. - <https://eportal.incometax.gov.in/iec/foservices/#/login>
2. Select 'Register'.
3. Choose 'Others' and then 'Non-Residents not holding and not required to have PAN'. Proceed.
4. Input taxpayer information including name, date of incorporation/birth, tax identification number, and country of residence.
5. Provide key person details including name, date of birth, tax identification number, and designation.
6. Enter contact details for the key person and add a secondary email and contact number.  
Note: An OTP will be sent to the primary mobile number and email ID.
7. Provide the postal address of the Non-Resident.
8. Validate with the OTP received on the primary email and mobile number.
9. Upload required documents like TRC, ID proof, address proof, etc.
10. Complete and submit Form 10F.
11. Download and save the acknowledgement for your records.

### **Important Points to Note:**

If registering on the portal, the OTP might not reach foreign mobile numbers. In such cases, consider using an Indian mobile number for registration.

It's mandatory to upload the mentioned documents during registration.

Ensure you're not required to have PAN as per the tax laws before registering under 'Non-Residents not holding and not required to have PAN'.