

Electronic Form 10F by Non – Resident not having a PAN in India

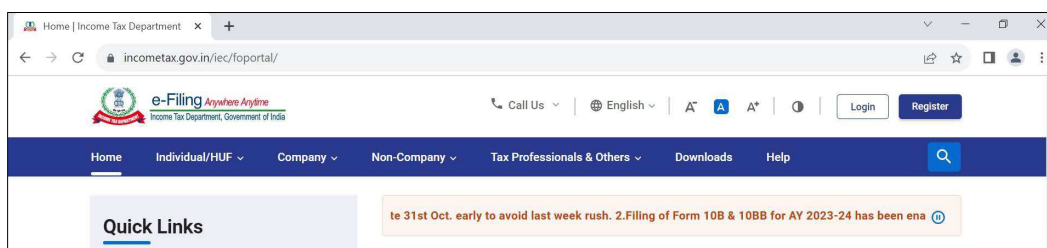
Furnishing of Form 10F has been made electronic by DGIT(Systems) w.e.f. July 16, 2022 vide Notification No. 03 2022. However, in consideration of the practical challenges faced, “*non- resident taxpayers who are not having PAN and not required to have PAN as per relevant provisions of the Income-tax Act, 1961...*” were exempted from mandatory electronic filing of Form 10F till March 31, 2023. The relaxation was further extended till September 30, 2023.

The relaxation period has now expired, but CBDT has not granted any further extension.

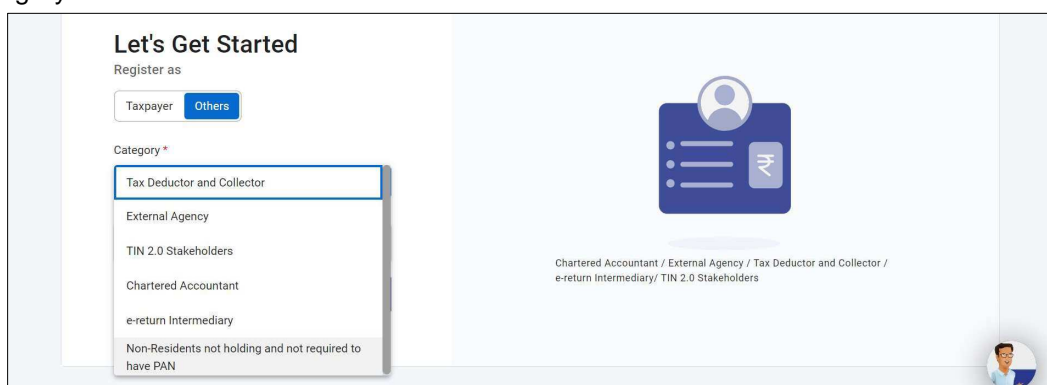
However, recently income-tax e-portal has enabled registration of account by “*Non-Residents not holding and not required to have PAN*”.

Procedure for Registration:

1. Go to <https://www.incometax.gov.in/iec/foportal/>
2. Click on “Register” option appearing on top right-hand side corner



3. Select “Others” and then select “Non-Residents not holding and not required to have PAN” under Category



4. Certain “Basic Details” have to filled, as appearing in the screenshot below.

Basic Details | Key Person Details | Contact Details | Attachments

Category of Taxpayer *
 Individual Other than Individual

Full Name *

Date of Incorporation*

Tax Identification Number * ⓘ | Country of Residence *
 |

Please Note
Taxpayers who have already registered on the portal once and have login credentials are not required to register themselves again. The Tax Identification Number (TIN) and Tax Residency certificate (TRC) can be updated by the taxpayer through their My Profile post login to e-filing portal.

< Back | Continue >

5. Then “Key Person Details” have to be provided.

Please provide required details for each section. * Indicates mandatory fields

Basic Details | **Key Person Details** | Contact Details | Attachments

Full Name of key person * | Date Of Birth *
 |

Tax Identification Number of key person * | Designation *
 |

< Back | Continue >

6. Next step is to provide contact details.

Primary mobile number and e-mail address will have to be verified through OTP. The Secondary mobile number and e-mail address have to be of the Key Person.

Basic Details | Key Person Details | **Contact Details** | Attachments

Primary Mobile Number * | Primary Mobile Number Belongs to *
 |

Primary Email ID * ⓘ | Primary E-Mail ID belongs to *
 |

Secondary Mobile Number * | Secondary Mobile Number belongs to
 | **Key Person**

Secondary Email ID * | Secondary Email ID belongs to
 | **Key Person**

Postal Address Details

Please Note
On click of “Continue” different OTPs will be sent on Primary Mobile Number and Email Id for verification

< Back | Continue >

Postal Address Details


Country *
INDIA

Flat/ Door/ Building *
Road/ Street/ Block/ Sector

Pincode *

Post Office *
Area/ Locality *

Town/City/District *
State *



7. Thereafter, certain documents have to be attached like TRC, address proof, identification proof and other optional attachments.


Basic Details Key Person Details Contact Details **Attachments**

Note: Only .pdf files. 5mb max file size

ID Proof * ⓘ Address Proof * ⓘ

Copy of The Tax Residency Certificate (TRC) * ⓘ Optional Attachment ⓘ

< Back Continue >



8. Final step is to secure account with password and personalised message.

Note:

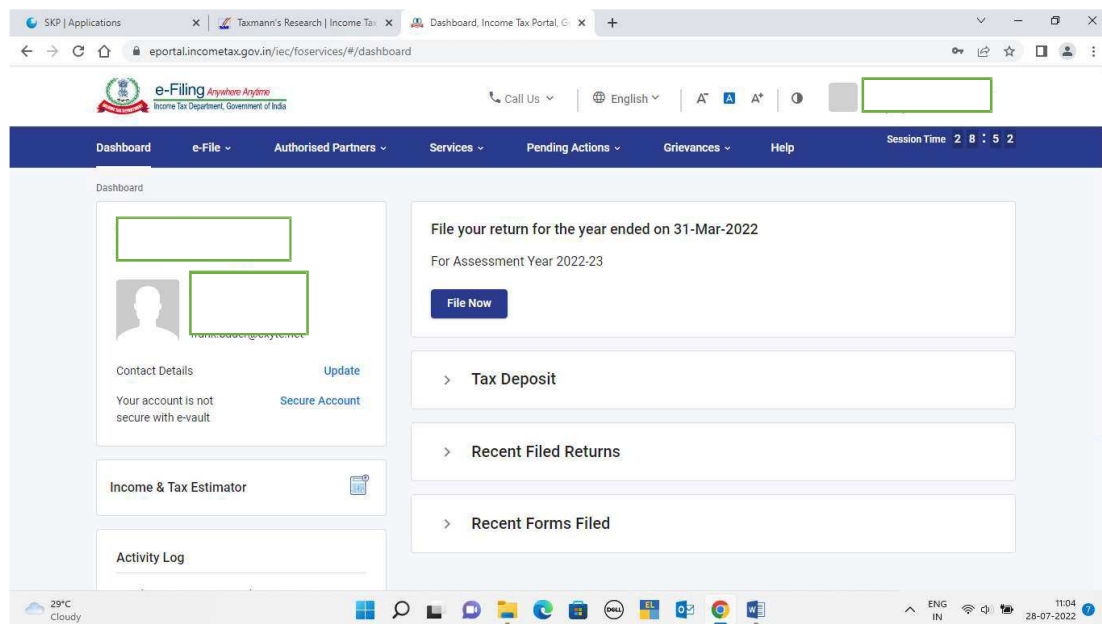
- ∞ Most importantly, the registration is for **'Non-residents not holding and not required to have PAN'**. Thus, before registration of account, the non-residents must carefully evaluate its requirement of holding a PAN in India.

Electronic Form 10F by Non – Resident having a PAN in India

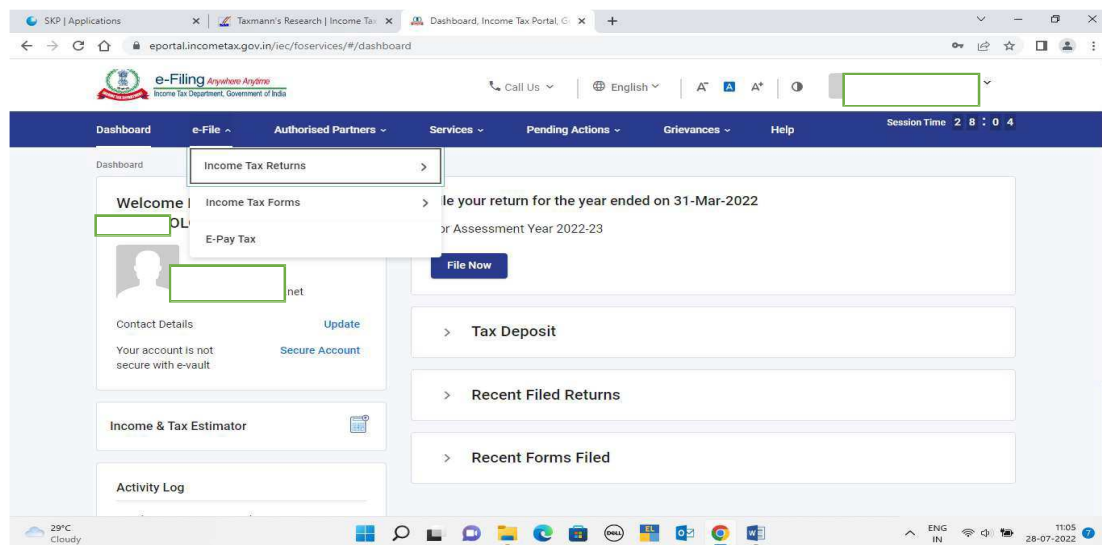
Furnishing of Form 10F has been made electronic by DGIT(Systems) w.e.f. July 16, 2022 vide Notification No. 03 2022.

Steps to file application for Form 10F online on Income Tax Portal

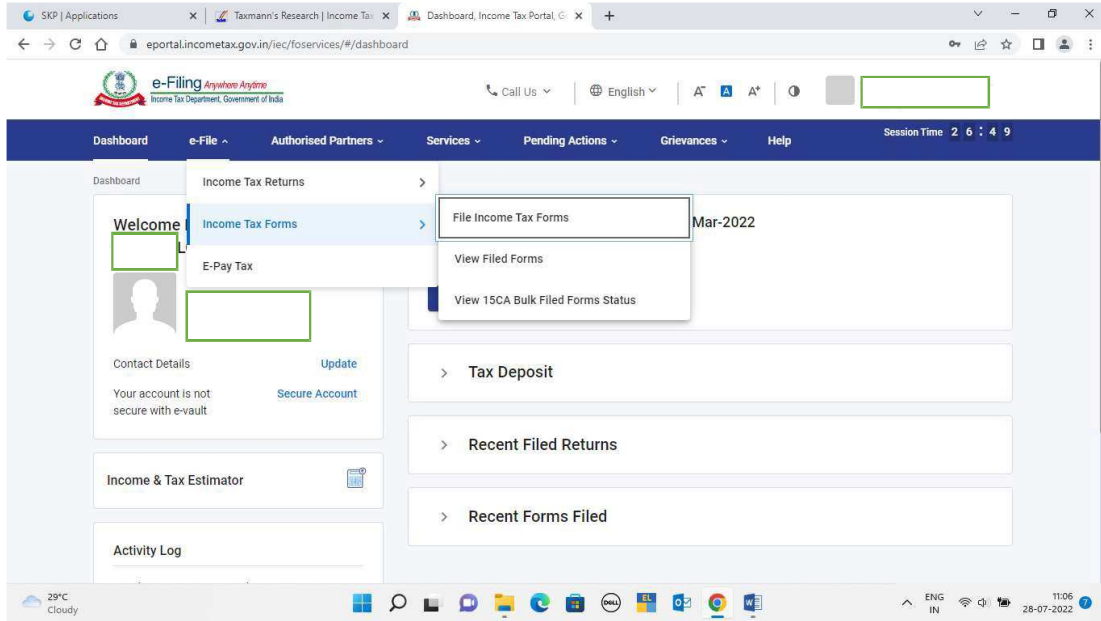
Step 1: Login on e-filing website



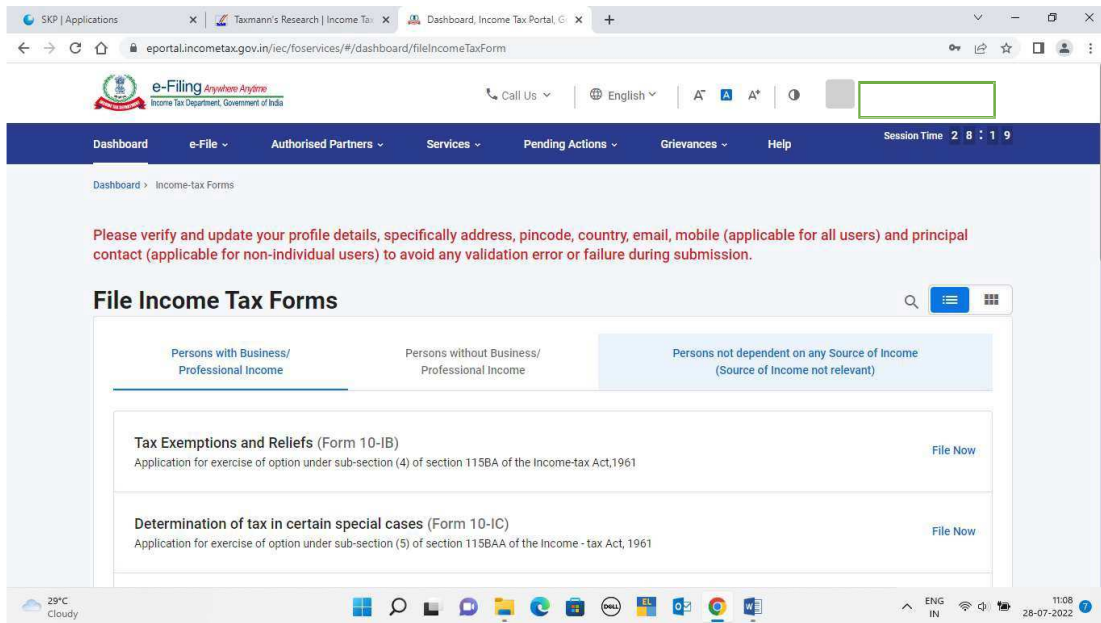
Step 2: From dashboard, select E-file tab and then select Income Tax Forms.



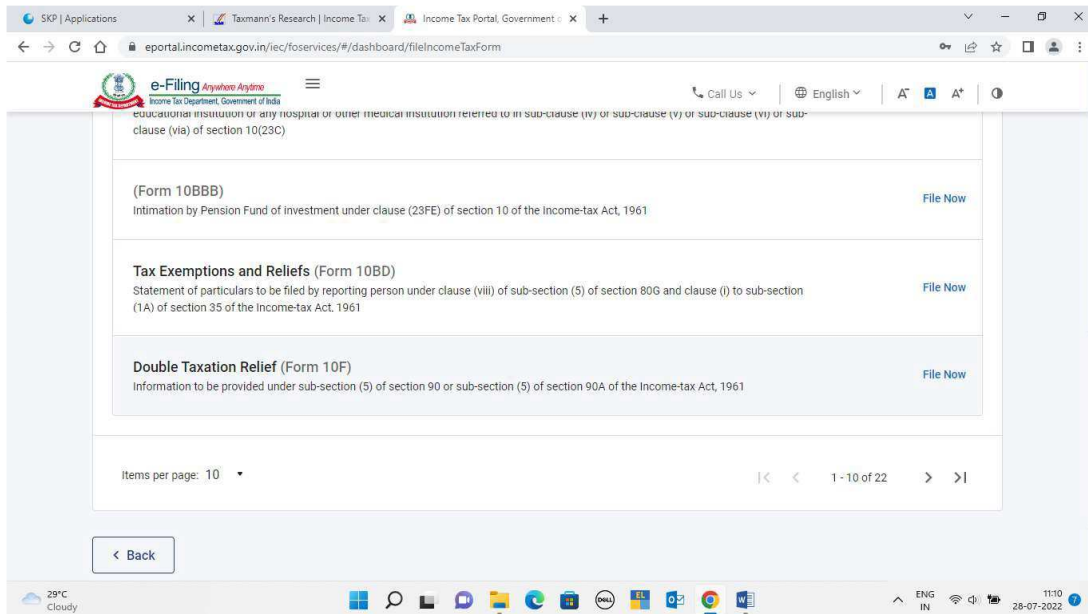
Step 3: Select the option "File Income Tax Forms"



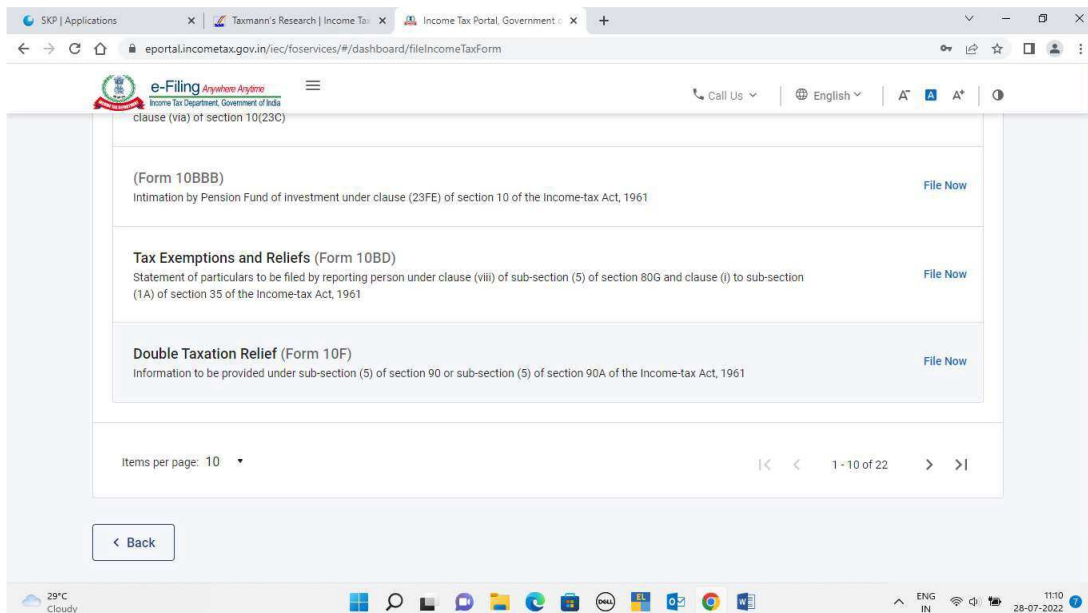
Step 4: Once the page for this option is displayed, kindly select 3rd tab i.e. "Person not dependent on any source of Income (Source of Income not relevant)"



On this page in the last column, the option to e-file Form 10F [Double Taxation Relief (Form 10F)] is displayed.



Step 5: Click on File Now



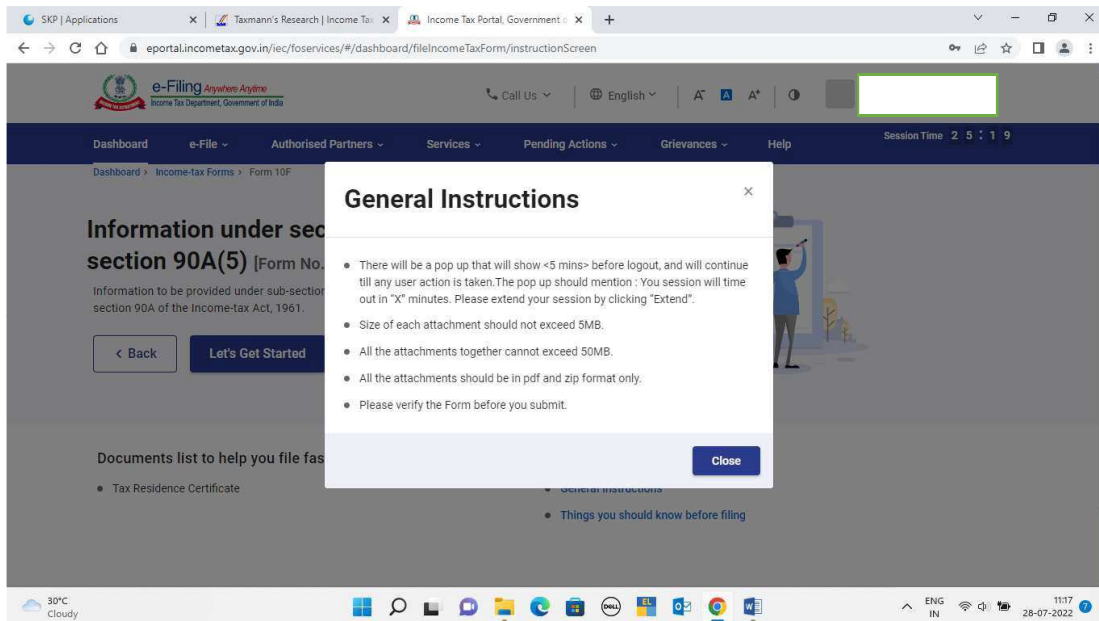
Step 6: From the dropdown, select Assessment Year for which Form 10F is to be obtained and then click on continue

The screenshot shows the 'e-Filing Anywhere Anytime' portal. The main heading is 'Information under section 90(5) or section 90A(5) [Form No. 10F]'. Below this, it states: 'Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961. This form is in compliance with Rule 21AB.' There is a note: '* Indicates mandatory fields'. The form fields are: PAN (text input), Submission Mode (Online), Filing Type (Original), and Assessment Year (A.Y.) (dropdown menu showing 2025-26). A 'Continue' button is at the bottom right. A sidebar on the right contains 'Relevant Section and Rule' with links for Section 90, Section 90A, and Rule 21AB.

Step 7: Here, its important to note that the Tax Residency Certificate should be handy to assist you file the form efficiently

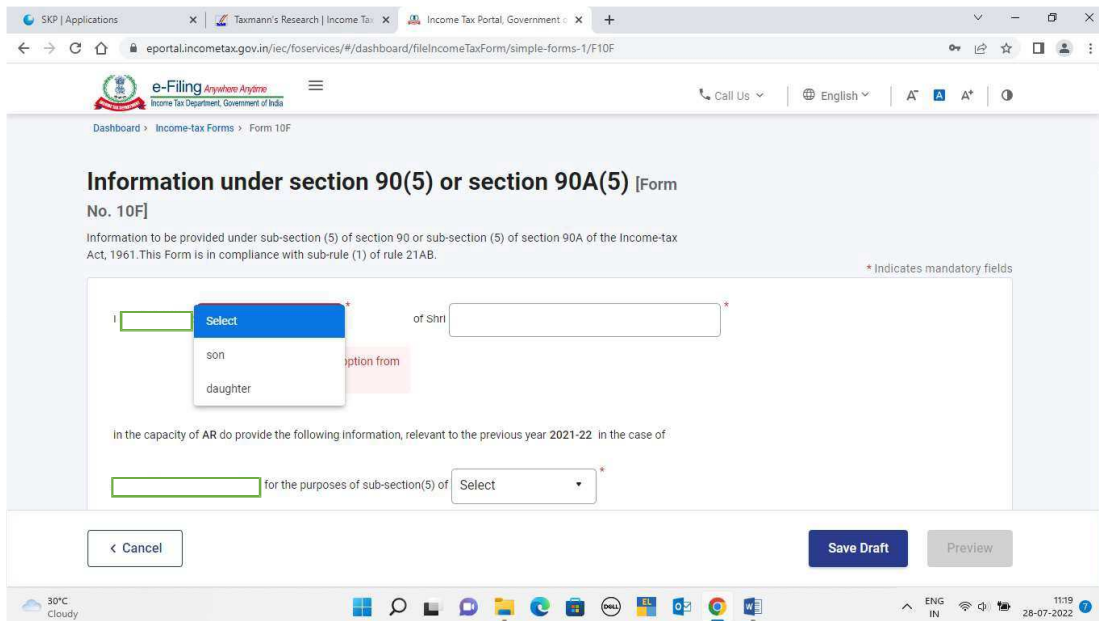
The screenshot shows the 'e-Filing Anywhere Anytime' portal. The main heading is 'Information under section 90(5) or section 90A(5) [Form No. 10F]'. Below this, it states: 'Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961.' There are two buttons: '< Back' and 'Let's Get Started'. Below the buttons, there are two sections: 'Documents list to help you file faster' with a bullet point 'Tax Residence Certificate', and 'Instructions' with two bullet points: 'General Instructions' and 'Things you should know before filing'. An illustration of a person at a computer is on the right.

Further, before clicking on “Lets get started tab”, please read the Instructions as well as things you should know before filing.



Now, the form filing process shall start

Step 8: Request you to update the details of Authorised signatory for non-individual entities.



Step 9: From the dropdown select section under which Form 10F is to be obtained i.e. Section 90/Section 90A

The screenshot shows the 'e-Filing Anywhere Anytime' portal. The 'Nature of information' section is active. A dropdown menu is open, showing options for Section 90 and Section 90A. An error message is visible: 'Error : Please select an option from the drop down menu.' The status of the assessee is set to 'Company'. The 'Save Draft' button is highlighted.

Step 10: Further, request you to update the nature of information section. Please note status and PAN is already pre-filled

The screenshot shows the 'e-Filing Anywhere Anytime' portal. The 'Nature of information' section is active. The status of the assessee is set to 'Company'. The Permanent Account Number (PAN) is pre-filled. The dropdown menu is still open, showing options for Section 90 and Section 90A. The 'Save Draft' button is highlighted.

Step 11: In Point (iii) from the dropdown select country/territory of incorporation or registration

The screenshot shows the e-Filing portal interface. At the top, there are browser tabs for 'SKP | Applications', 'Taxmann's Research | Income Tax', and 'Income Tax Portal, Government of India'. The address bar shows 'eportal.incometax.gov.in/iec/fooservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F'. The page header includes the 'e-Filing Anywhere Anytime' logo and 'Income Tax Department, Government of India'. The main form area displays the following fields:

- (i) Permanent Account Number: AAJCM2214Q
- (iii) Country or specified territory of incorporation or registration: A dropdown menu is open, showing a list of countries including Afghanistan, Aland Islands, Albania, Algeria, American Samoa, and Andorra.
- (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: From 01 Apr 2024 to 31 Mar 2025.

At the bottom of the form, there are buttons for 'Cancel', 'Save Draft', and 'Preview'. The system tray at the bottom shows a temperature of 30°C, a cloudy weather icon, and the date 28-07-2022.

Step 12: In Point (iv), we have to now enter Tax Identification Number or a unique number from which taxpayer is identified by the government of the country in which it is incorporated/registered as tax resident.

The screenshot shows the e-Filing portal interface. At the top, there are browser tabs for 'Income Tax Portal, Government of India' and 'Process Portal - Step: Taxation'. The address bar shows 'https://eportal.incometax.gov.in/iec/fooservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F'. The page header includes the 'e-Filing Anywhere Anytime' logo and 'Income Tax Department, Government of India'. The main form area displays the following fields:

- Country/Region: Albania (selected in the dropdown)
- (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 *: A text input field is empty, with a red error message: 'Error: This is a Mandatory Field.'
- (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: From 01 Apr 2024 to 31 Mar 2025.
- (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: Country/Region: A dropdown menu is open, showing a list of countries including Albania, Andorra, Antigua and Barbuda, Argentina, Armenia, Aruba, Australia, Austria, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belgium, Belize, Benin, Bermuda, Bhutan, Bolivia, Bosnia and Herzegovina, Botswana, Brazil, Brunei Darussalam, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Canada, Cape Verde, Cayman Islands, Central African Republic, Chad, Chile, China, Christmas Island, Cocos (Keeling) Islands, Colombia, Costa Rica, Cote d'Ivoire, Croatia, Cuba, Cyprus, Czechia, Denmark, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Estonia, Ethiopia, Finland, France, French Polynesia, Gabon, Gambia, Georgia, Germany, Ghana, Gibraltar, Greece, Greenland, Grenada, Guadeloupe, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, Hungary, Iceland, India, Indonesia, Israel, Italy, Jamaica, Japan, Jersey, Jordan, Kazakhstan, Kenya, Kiribati, Korea, Kuwait, Kyrgyzstan, Laos, Latvia, Lebanon, Lesotho, Liberia, Lithuania, Luxembourg, Macao, Madagascar, Malawi, Malaysia, Maldives, Mali, Malta, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia, Moldova, Monaco, Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nauru, Nepal, Netherlands, New Zealand, Nicaragua, Niger, Nigeria, North Macedonia, Norway, Oman, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Poland, Portugal, Qatar, Romania, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, San Marino, Sao Tome and Principe, Saudi Arabia, Senegal, Serbia, Seychelles, Sierra Leone, Singapore, Slovakia, Slovenia, South Africa, South Korea, South Sudan, Spain, Sri Lanka, Sudan, Suriname, Sweden, Switzerland, Taiwan, Tajikistan, Tanzania, Thailand, Timor-Leste, Togo, Tonga, Trinidad and Tobago, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, United Arab Emirates, United Kingdom, United States of America, Uruguay, Uzbekistan, Vanuatu, Venezuela, Vietnam, Virgin Islands, Wallis and Futuna, and Yemen.

At the bottom of the form, there are buttons for 'Cancel', 'Save Draft', and 'Preview'. The system tray at the bottom shows a temperature of 90°F, a haze weather icon, and the date 07-05-2024.

Step 13: In Point (v), select the period for which TRC is obtained and will be uploaded along the form

territory of which the assessee claims to be a resident *

NA

(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

From * To *

01 Apr 2024 31 Mar 2025

(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

Country/Region *

Flat / Door / Building * Road / Street / Block / Sector

ZIP Code *

< Cancel Save Draft Preview

Step 14: In Point (vi), fill your address of the country/territory outside India during the period of TRC

(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

Country *

Select

Flat / Door / Building * Road / Street / Block / Sector

ZIP Code *

Post Office * Area / Locality *

< Cancel Save Draft Preview

SKP | Applications | Taxmann's Research | Income Tax | Income Tax Portal, Government of India | eportal.incometax.gov.in/iec/foservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F

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Income Tax Department, Government of India

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Post Office * Area / Locality *

District * State *

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 Permanent Account Number

Address

Country *

< Cancel Save Draft Preview

30°C Cloudy | 11:36 28-07-2022

Step 15: In Point 2, fill the address of Government from whom TRC is obtained

SKP | Applications | Taxmann's Research | Income Tax | Income Tax Portal, Government of India | eportal.incometax.gov.in/iec/foservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F

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Income Tax Department, Government of India

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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 Permanent Account Number

Address

Country *

Flat / Door / Building * Road / Street / Block / Sector

PIN Code *

Post Office * Area / Locality *

< Cancel Save Draft Preview

30°C Cloudy | 11:39 28-07-2022

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eportal.incometax.gov.in/iec/foservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F

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Income Tax Department, Government of India

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Flat / Door / Building *
Road / Street / Block / Sector

PIN Code *

Post Office *
Area / Locality *

District *
State *

Verification

Cancel Save Draft Preview

30°C Cloudy | 11:39 28-07-2022

Step 16: Lastly, the Verification needs to be provided and the TRC needs to be attached before submitting.

Please note the following points for the attachment to be uploaded:

1. Size of each attachment should not exceed 5MB.
2. All the attachments together cannot exceed 50MB.
3. All the attachments should be in pdf and zip format only.

SKP | Applications | Taxmann's Research | Income Tax | Income Tax Portal, Government of India

eportal.incometax.gov.in/iec/foservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F

e-Filing Anywhere Anytime
Income Tax Department, Government of India

Call Us | English

Verification

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

Tax residence certificate *

Attach File

Note:

1. Size of each attachment should not exceed 5MB.
2. All the attachments together cannot exceed 50MB.
3. All the attachments should be in pdf and zip format only.

IP Address
Place *
Date
28-Jul-2022

Cancel Save Draft Preview

30°C Cloudy | 11:42 28-07-2022