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.

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

A Home Income Tax Department × +		∨ - 8 ×
← → C incometax.gov.in/iec/foportal/		ic 🖈 🗖 😩 :
e-Filing Anywhere Anyfine Income Tax Department, Covernment of India	℃ Call Us ~ ⊕ English ~ A* ④	Login Register
Home Individual/HUF - Company -	Non-Company v Tax Professionals & Others v Downloads Help	٩
Quick Links	te 31st Oct. early to avoid last week rush. 2.Filing of Form 10B & 10BB for AY 2023	-24 has been ena 🛞

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



Category of Taxpayer *		
O Individual O Other than Individu	al	(i) Please Note
Full Name *		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.
Tax Identification Number * (Country of Residence *	•

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

5. Then "Key Person Details" have to be provided.

Basic Details Key Person	Details Contact Details Attachments	
Full Name of key person *	Date Of Birth *	
Tax Identification Number of key perso	n * 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

Primary Mobile Number *	Primary Mobile Number Belongs to *	
Ξ·	·	
Primary Email ID * (i)	Primary E-Mail ID belongs to * On click of *Continue* differen sent on Primary Mobile Numbr	t OTPs will be er and Email Id
	+ for verification	
Secondary Mobile Number *	Secondary Mobile Number belongs to	
- .	Key Person	
Secondary Email ID *	Secondary Email ID belongs to	
	Key Person	

Country -		
INDIA	•	
Flat/ Door/ Building *	Road/ Street/ Block/ Sector	
Pinoode *		
Post Office *	Area/ Locality *	

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

ID Proof * (i)	Address Proof * (j)	
@ Attach File	@ Attach File	
Copy of The Tax Residency Certificate (TRC) * () @ Attach File	Optional Attachment (j) @ Attach File	
< Back		Continue >

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

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

	I Partners - Services -	Pending Actions -	Grievances + Help	Session Time 2 8 1 5
	File your return For Assessment File Now	for the year ended or Year 2022-23	1 31-Mar-2022	
the second s				
Contact Details U Your account is not Secure Ar secure with e-vault	Update > Tax Dep	posit		

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

Dashboard e-File - Authorised Partners -	Services - Pending Actions - Grievances - Help
Dashboard Income Tax Returns	2
Welcome I Income Tax Forms	> le your return for the year ended on 31-Mar-2022
E-Pay Tax	or Assessment Year 2022-23
net	File Now
Contact Details Update Your account is not Secure Account secure with e-vauit	> Tax Deposit
Income 8 Tay Estimator	> Recent Filed Returns

Dashboard e-File A Authorised Partners -	Services - Pending Actions - Grievances - Help
Dashboard Income Tax Returns	>
Welcome Income Tax Forms	File Income Tax Forms Mar-2022
E-Pay Tax	View Filed Forms
2	View 15CA Bulk Filed Forms Status
Contact Details Update Your account is not Secure Account secure with exault	> Tax Deposit
	> Recent Filed Returns
Income & Tax Estimator	

3. Select the option "File Income Tax Forms"

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)

	e-File v	Authorised Partners ~	Services - Pending /	Actions - Grievances -	- Help	Session Time Z 0 - 1
Dashboard > Ii	ncome-tax Forms					
Please ver	ify and update y	our profile details, sp	pecifically address, pincode	, country, email, mobile	(applicable for all (users) and principal
contact (a	pplicable for no	n-Individual users) to	avoid any validation error o	or failure during submiss	sion.	
File In	come Tax	Forms				۹ 🔳 🎟
-	Persons with Busi Professional Inc	ness/ ome	Persons without Business/ Professional Income	Persons n (S	ot dependent on any So iource of Income not rel	urce of Income levant)

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

(Form 10BBB) File Not	W
Tax Exemptions and Reliefs (Form 10BD) Statement of particulars to be filed by reporting person under clause (viii) of sub-section (5) of section 80G and clause (i) to sub-section File No	w
(1A) of section 35 of the Income-tax Act, 1961	
Double Taxation Relief (Form 10F)	
Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961	w

6. Click on File Now

(Form 10BBB)	ion Fund of investment under	Vause (22EE) of section 10 of t	he income tay Act 1061			File
munduon by Pens	on Fund of investment under i	dause (25FE) of section 10 of i	ne incometax Act, 1901			
Tax Exemption	s and Reliefs (Form 10	3D)				
Statement of partic (1A) of section 35	culars to be filed by reporting p of the Income-tax Act, 1961	erson under clause (viii) of sub	-section (5) of section 80G and cla	ause (i) to sub-sectio	n	File
Double Taxatio	n Relief (Form 10F)					File
Information to be p	rovided under sub-section (5)	of section 90 or sub-section (5) of section 90A of the Income-tax	Act, 1961		The

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

	Authorised Partners • Services • AIS P	ending Actions - Grievances - Help Session Time 1 4 :
Dashboard > Income-tax Forms > Form 10	F	
Information under	r section 90(5) or section 90A(5) [Form
No. 10F] 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.	
	* Indicates m	andatory fields
PAN	Submission Mode	Delevent Section and Dule
	onnie	Section 00. Accompact with faction countries
		Section 90 • Adreement with toteldh countries
Filing Type		or specified territories
Filing Type Original		or specified territories Section 90A - Adoption by Central Government
Filing Type Original Assessment Year (A.Y) *		or specified territories Section 90A - Adoption by Central Government of agreement between specified associations for double taxation relief
Filing Type Original Assessment Year (A.Y) *		or specified territories Section 90A - Adoption by Central Government of agreement between specified associations for double taxation relief Rule 21AB - Certificate for claiming relief under

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



9. Request you to update the details of Authorised signatory for non-individual entities.

Dashboard > Incor	ne-tax Forms > Form 10F					1	
Informat	tion under s	ection 90(5) or secti	on 90A(5)	Form		
No. 10F]							
Information to be Act, 1961.This Fo	provided under sub-sect rm is in compliance with	tion (5) of section 90 h sub-rule (1) of rule 2	or sub-section (5) of 1AB.	section 90A of the Inco	me-tax	* Indica	ites mandatory fields
1	Select	*	of Shri)*		
	son	ption from					
in the capaci	ty of AR do provide the fo	ollowing information, re	elevant to the previou	s year 2021-22 in the ca	se of		
_	for the	purposes of sub-sectio	n(5) of Select	•			

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

1	Select •	of Shri	*	
	Error : Please select an option fro the drop down menu.	m		
in the capac	ity of AR do provide the following information	on, relevant to the previous year 2021-22 ir	the case of	
	for the purposes of sub-s	ection(5) of Select		
Network		Section 90		
Nature of	nformation	Section 90A		
(i) Statu	s (individual, company, firm etc.) of the asse	essee *		

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

Nature of information			
(i) Status (individual, company, firr	n etc.) of the assessee *		
Company			
(ii) Permanent Account Number			
(iii) Country or specified territory of	of incorporation or registration *		
Select	•		
 (iv) Assessee's tax identification n no such number, then, a uniqu 	umber in the country or specified territory of resident e number on the basis of which the person is identified	ce and if there is ed by the	
Government of the country or	the specified territory of which the assessee claims t	o be a resident *	

12. In Point (iii) from the dropdown select country/territory of incorporation or registration

	e-Filing Anywhere Anytime			📞 Call Us 🐱	English ~	A ⁻	A A	0
(ii) F	Permanent Account Number							-
1	AJCM2214Q							
(111)	Country or specified territory of inco	provide the provided and the provided an						
	Select							
	Afghanistan							
	Aland Islands							
(iv)	Albania	pecified territo which the per	ory of residence and if there is son is identified by the					
	Algeria	which the asse	essee claims to be a resident *					
	American Samoa							
	Andorra							
(V) F S	Period for which the residential stati section 90 or sub-section (4) of sect	us as mentioned in the certificate ion 90A is applicable	referred to in sub-section (4) of					
	From *	to *						
	01 4	01 Mar 0000 M	1					
< Canc	el				Save Draft		Prev	/iew

13. 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.

e-Filing Anywhere Anythre Income Tax Department, Government of India	$\$ Call Us $\$ $\$ \oplus English $\$ $\$ A^{\star} $\$ A^{\star} $\$ Φ
Albania	
(iv) Assessee's tax identification number in t then, a unique number on the basis of wi territory of which the assessee claims to	he country or specified territory of residence and if there is no such number, nich the person is identified by the Government of the country or the specified ube a resident *
Error : This is a Mandatory Field. Decid for which the excidential status as	mentioned in the partificate referred to in sub-section (4) of section 00 or
sub-section (4) of section 90A is applical	International in the certaincate referred to in sub-section (4) of section 50 of
From *	To *
01 Apr 2024	31 Mar 2025
 (vi) Address of the assessee in the country of in (v) above, is applicable Country/Region * 	or territory outside India during the period for which the certificate, mentioned
Select	•
Error : Please select an option from down menu	the drop
< Cancel	Save Draft Preview

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

territory of which the assessee claims	n minor une person la ruentimenta py une covernment or une country or une speciment is to be a resident *
NA	
 (v) Period for which the residential status sub-section (4) of section 90A is appli 	s as mentioned in the certificate referred to in sub-section (4) of section 90 or licable
From *	To *
01 Apr 2024	31 Mar 2025
 (vi) Address of the assessee in the count in (v) above, is applicable 	try or territory outside India during the period for which the certificate, mentioned
 (vi) Address of the assessee in the count in (v) above, is applicable Country/Region * 	try or territory outside India during the period for which the certificate, mentioned
(vi) Address of the assessee in the count in (v) above, is applicable Country/Region *	try or territory outside India during the period for which the certificate, mentioned
(vi) Address of the assessee in the count in (v) above, is applicable Country/Region *	try or territory outside India during the period for which the certificate, mentioned
(vi) Address of the assessee in the count in (v) above, is applicable Country/Region *	try or territory outside India during the period for which the certificate, mentioned
(vi) Address of the assessee in the count in (v) above, is applicable Country/Region *	try or territory outside India during the period for which the certificate, mentioned Road / Street / Block / Sector
(vi) Address of the assessee in the count in (v) above, is applicable Country/Region *	try or territory outside India during the period for which the certificate, mentioned Road / Street / Block / Sector
(vi) Address of the assessee in the count in (v) above, is applicable Country/Region *	try or territory outside India during the period for which the certificate, mentioned Road / Street / Block / Sector

	(vi) Address of the assessee in the count	try or territory outside india during the period for which the		
	certificate, mentioned in (v) above, is	applicable		
	Country *			
	Select			
	<u>.</u>			
	Flat / Door / Building *	Road / Street / Block / Sector		
	7ID Code t			
	Post Office *	Area / Locality *		
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 C Ci Post Offin District * District * Country * India 	ancel ce * ed a certificate referred to in sub-section of	Area / Locality *	Save Draft	Preview
Control Address Control *	ancel ce * ed a certificate referred to in sub-section of	Area / Locality *	Save Draft	Preview

15. In Point (vi), fill your address of the country/territory outside India during the period of TRC

Government of			
Name	Permanent Account Number		
Address Country *			
India	•		
Flat / Door / Building *	Road / Street / Block / Sector		
PIN Code +			
Fine code -			
Post Office *	Area / Locality *		
Cancel e-Filing Anywhore Arytime brown Iax Deprimer Covernment of India		Save Draft	Preview
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16. In Point 2, fill the address of Government from whom TRC is obtained

17. 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

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