
SIGNIFICANT NOTIFICATIONS/CIRCULARS

1. Documents and information, to be furnished by the assessee for claiming treaty benefits, prescribed [Notification No.57 / 2013 dated 01.08.2013]

For claiming treaty benefits, sections 90(4) and 90A(4) provide that a certificate issued by the Government of a foreign country would constitute proof of tax residency, without any further conditions regarding furnishing of “prescribed particulars” therein.

Further, sections 90(5) and 90A(5) require **an assessee to provide such other documents and information, as may be prescribed**, for claiming the treaty benefits, in addition to such certificate issued by the foreign Government.

Accordingly, the assessee shall provide the following information in Form No. 10F:

- (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 section 90(4) or section 90A(4), 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.

However, the assessee may not be required to provide the information or any part thereof, if the information or the part thereof, as the case may be, is already contained in the TRC referred to in section 90(4) or section 90A(4).

The assessee shall keep and maintain such documents as are necessary to substantiate the information provided. 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 section 90(1) or section 90A(1), as the case may be.