

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
[CENTRAL BOARD OF DIRECT TAXES]

Notification

New Delhi, the 17th day of September, 2012

INCOME-TAX

S.O. 2188(E).- In exercise of the powers conferred by section 90 and 90A read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1). These rules may be called the Income-tax (12th Amendment) Rules, 2012.
(2). They shall come into force on the 1st day of April, 2013.
2. In the Income-tax Rules, 1962 (hereafter referred to as the principal rules), -
(a) after rule 21AA, the following rule shall be inserted, namely.-

“Certificate for claiming relief under an agreement referred to in section 90 and 90A.

21AB (1) The certificate referred to in sub-section (4) of section 90 and sub-section (4) of section 90A to be obtained by an assessee, not being a resident in India, from the Government of the country or the specified territory shall contain the following particulars, namely:-

- (i) Name of the assessee;
- (ii) Status (individual, company, firm etc.) of the assessee;
- (iii) Nationality (in case of individual);
- (iv) Country or specified territory of incorporation or registration (in case of others);
- (v) Assessee's tax identification number in the country or specified territory of residence or in case 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;
- (vi) Residential status for the purposes of tax;
- (vii) Period for which the certificate is applicable; and
- (viii) Address of the applicant for the period for which the certificate is applicable;

(2) The certificate referred to in sub-rule (1) shall be duly verified by the Government of the country or the specified territory of which the assessee, referred to in sub-rule (1), claims to be a resident for the purposes of tax.

(3) An assessee, being a resident in India, shall, for obtaining a certificate of residence for the purposes of an agreement referred to in section 90 and section 90A, make an application in Form No. 10FA to the Assessing Officer.

(4) The Assessing Officer on receipt of an application referred to in sub-rule (3) and being satisfied in this behalf, shall issue a certificate of residence in respect of the assessee in Form No. 10FB.";

(b) in Appendix-II, after the Form No. 10F, the following Forms shall be inserted, namely: -

"FORM No. 10FA

[See rule 21AB (3)]

Application for Certificate of residence for the purposes of an agreement under section 90 and 90A of the Income Tax Act, 1961.

To

The Assessing Officer,

_____.

Sir,

I request that a certificate of residence in Form No.10FB be granted in my case/in the case of _____ [for person other than individual].

2. The relevant details in this regard are as under: -

- (i) Full Name and address of the applicant _____

- (ii) Status
(State whether individual, Hindu undivided family, firm, body of individuals, company etc.) _____
- (iii) Nationality (in case of individual). _____
- (iv) Country of incorporation/ registration (in case of others). _____
- (v) Address of the applicant during the period for which TRC is desired. _____
- (vi) Email ID _____

- (vii) PAN/ TAN No. (if applicable) _____
- (viii) Basis on which the status of being resident in India is claimed. _____
- (ix) Period for which the residence certificate is applicable. _____
- (x) Purpose of obtaining Tax Residency Certificate (must be specified) _____
- (xi) Any other detail _____

3. The following document in support are enclosed: -

- (1) _____.
- (2) _____.
- (3) _____.

VERIFICATION

I, _____ [full name in block letters] ___ son/daughter of _____, in the capacity of _____ [designation for person other than individual], verify that to the best of my knowledge and belief, the information given in this form is correct and complete and that the other particulars shown therein are truly stated.

Verified today the _____ day of _____.

Place

Signature of the Applicant Name _____

FORM No. 10FB

[See rule 21AB (4)]

Certificate of residence for the purposes of section 90 and 90A

1. Name of the Person _____
2. Status _____
3. Permanent Account Number _____
4. Address of the person during the
period of Tax Residency
Certificate. _____

Certificate

It is hereby certified that the above mentioned person is a resident of India for the purposes of Income-tax Act, 1961.

This certificate is valid for the period _____

Issued on the _____ day of _____, _____.

Name of the Assessing Officer
Designation _____
Seal_____".

[Notification No.39/ F.No.142 /13/2012-SO (TPL)]

(ASHISH KUMAR)
Director (TPL-I)

Note. - The principal rules were published vide Notification No. S.O.969 (E), dated the 26th March, 1962 and last amended by Income-tax (11th Amendment) Rules, 2012 vide Notification S.O. No.37/2012dated12-09-2012.