NR exempted from filing Form 10F

# F. No. DGIT(S)-ADG(S)-3/e-Filing

New Delhi, December 12, 2022

Keeping in mind the hardships faced by non-resident taxpayers who neither have a PAN nor are required to obtain one as per the provisions of the Income Tax Act, the CBDT has exempted this category of non-residents from e-filing Form 10F till March 31, 2023. However, the non-resident may continue with the Manual filing as was directed before the issuance of Notification 3 of 2022.

*\*Form 10F provides details on behalf of such non-residents who neither have a PAN nor a Tax Residency Certificate (TRC). TRC confirms the residency of the respective country in cases of foreign-country transactions. To avail the benefit of DTAA,*

* *Tax Residency Certificate (TRC),*
* *Form 10F, and*
* *no-permanent establishment (PE) certificate*

*are the 3 major requirements that are to be produced by the Non-residents. It facilitates the non-resident to take advantage of a lower withholding rate or DTAA benefit pursuant to the production of necessary documents.*

*\*Notification 3 of 2022 mandated the online filing of Form 10F post-March 2022 with respect to non-residents.*

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