

# 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.**

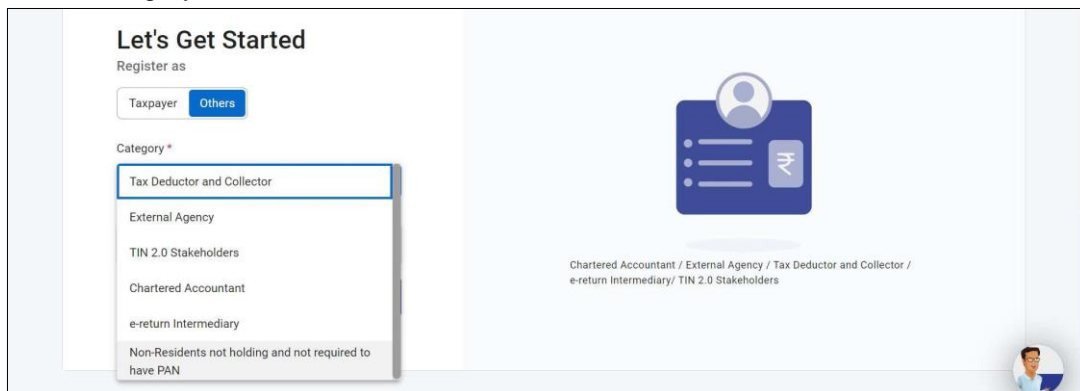
However, recently income-tax e-portal has enabled registration of account by “*Non-Residents not holding and not required to have PAN*”.

## 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.

The screenshot shows the 'Basic Details' tab of a registration form. The tabs are 'Basic Details', 'Key Person Details', 'Contact Details', and 'Attachments'. The form fields include: 'Category of Taxpayer' with radio buttons for 'Individual' and 'Other than Individual'; 'Full Name' with a text input field; 'Date of Incorporation' with a date picker; 'Tax Identification Number' with a text input field and an information icon; and 'Country of Residence' with a dropdown menu. A 'Please Note' box on the right states: '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.' At the bottom, there are '< Back' and 'Continue >' buttons, and a user profile icon on the right.

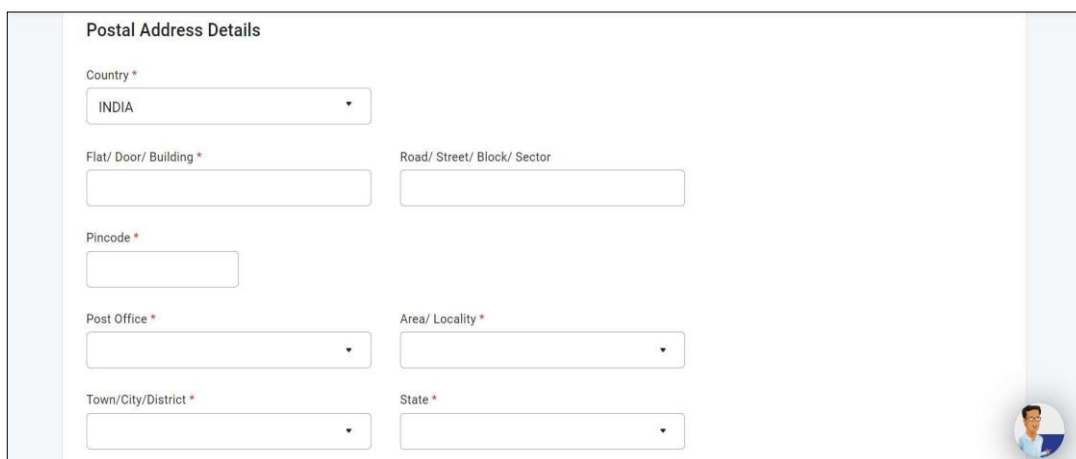
5. Then “Key Person Details” have to be provided.

The screenshot shows the 'Key Person Details' tab of the registration form. The tabs are 'Basic Details', 'Key Person Details', 'Contact Details', and 'Attachments'. The form fields include: 'Full Name of key person' with a text input field; 'Date Of Birth' with a date picker; 'Tax Identification Number of key person' with a text input field; and 'Designation' with a text input field. A note at the top right says '\* Indicates mandatory fields'. At the bottom, there are '< Back' and 'Continue >' buttons, and a user profile icon on the right.

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.

The screenshot shows the 'Contact Details' tab of the registration form. The tabs are 'Basic Details', 'Key Person Details', 'Contact Details', and 'Attachments'. The form fields include: 'Primary Mobile Number' with a text input field and a country code dropdown; 'Primary Mobile Number Belongs to' with a dropdown menu; 'Primary Email ID' with a text input field and an information icon; 'Primary E-Mail ID belongs to' with a dropdown menu; 'Secondary Mobile Number' with a text input field and a country code dropdown; 'Secondary Mobile Number belongs to Key Person' with a dropdown menu; 'Secondary Email ID' with a text input field; and 'Secondary Email ID belongs to Key Person' with a dropdown menu. A 'Please Note' box on the right states: 'On click of “Continue” different OTPs will be sent on Primary Mobile Number and Email Id for verification'. At the bottom, there is a 'Postal Address Details' section. At the bottom right, there are '< Back' and 'Continue >' buttons, and a user profile icon.



**Postal Address Details**

Country \*  
INDIA

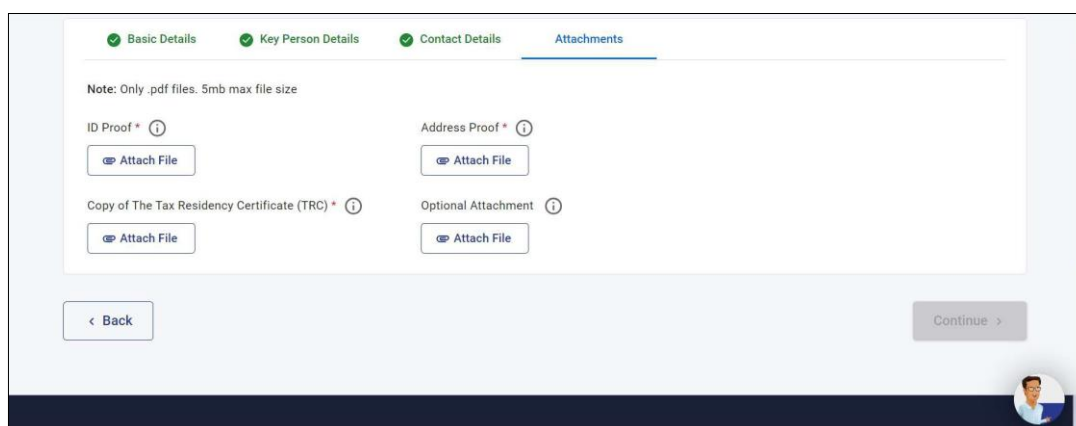
Flat/ Door/ Building \*  
Road/ Street/ Block/ Sector

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.



**Attachments**

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

ID Proof \*  
Attach File

Address Proof \*  
Attach File

Copy of The Tax Residency Certificate (TRC) \*  
Attach File

Optional Attachment  
Attach File

< Back Continue >

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

**Note:**

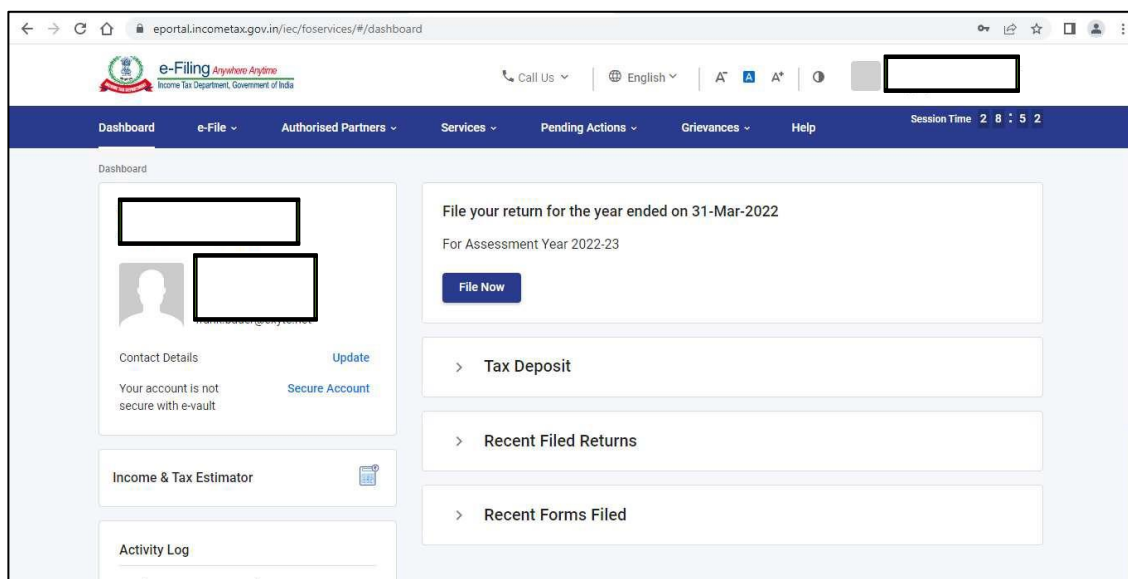
- ∞ The e-portal does not send OTPs on foreign mobile number, in which event an Indian number will have to be registered as Primary number.
- ∞ Most importantly, the registration is for ***'Non-residents not holding and not required to have PAN'***. Thus, before registration of account, the non-residents must carefully evaluate its requirement of holding a PAN in India.

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

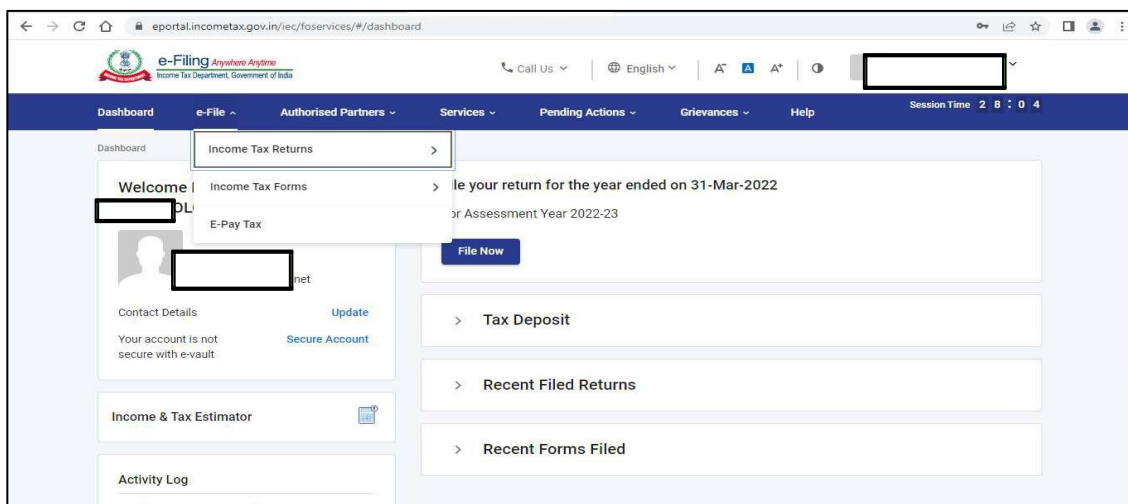
Furnishing of Form 10F has been made electronic by DGIT(Systems) w.e.f. July 16, 2022 vide Notification No. 03 2022.

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

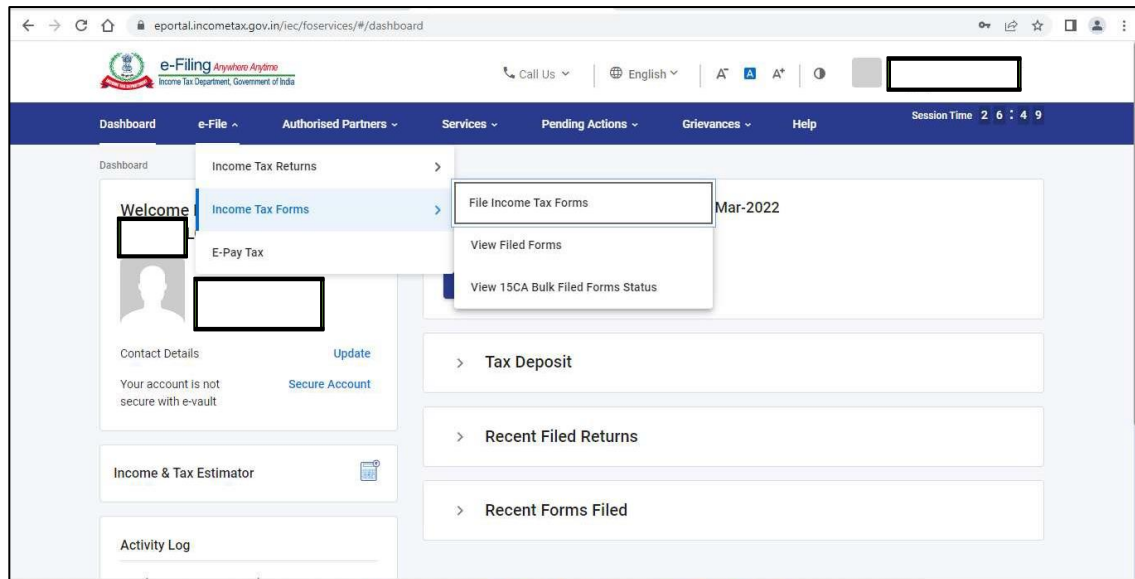
### Step 1: Login on e-filing website



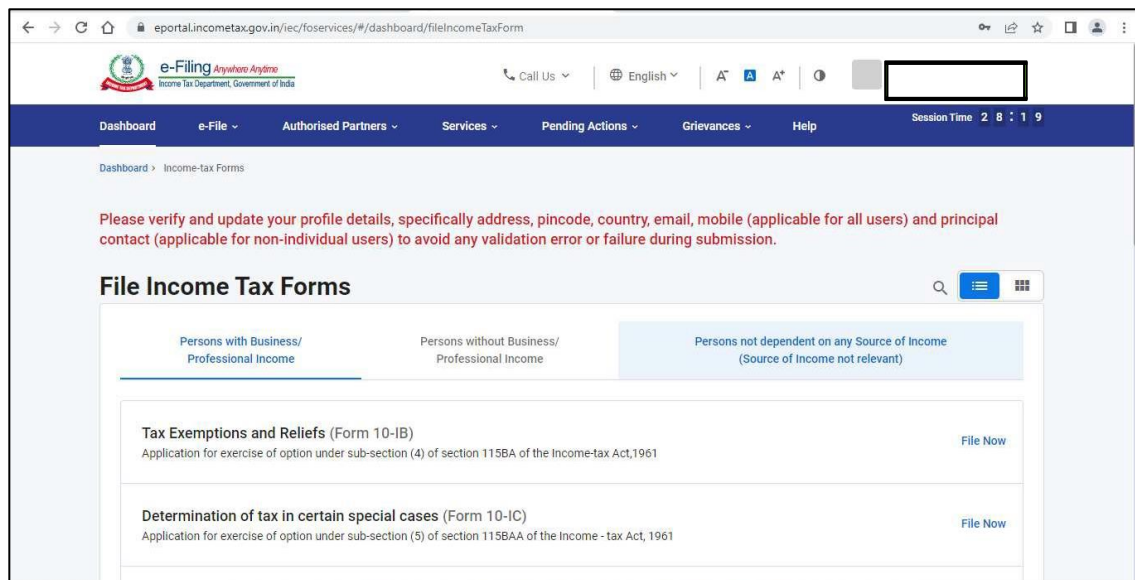
### Step 2: From dashboard, select E-file tab and then select Income Tax Forms.



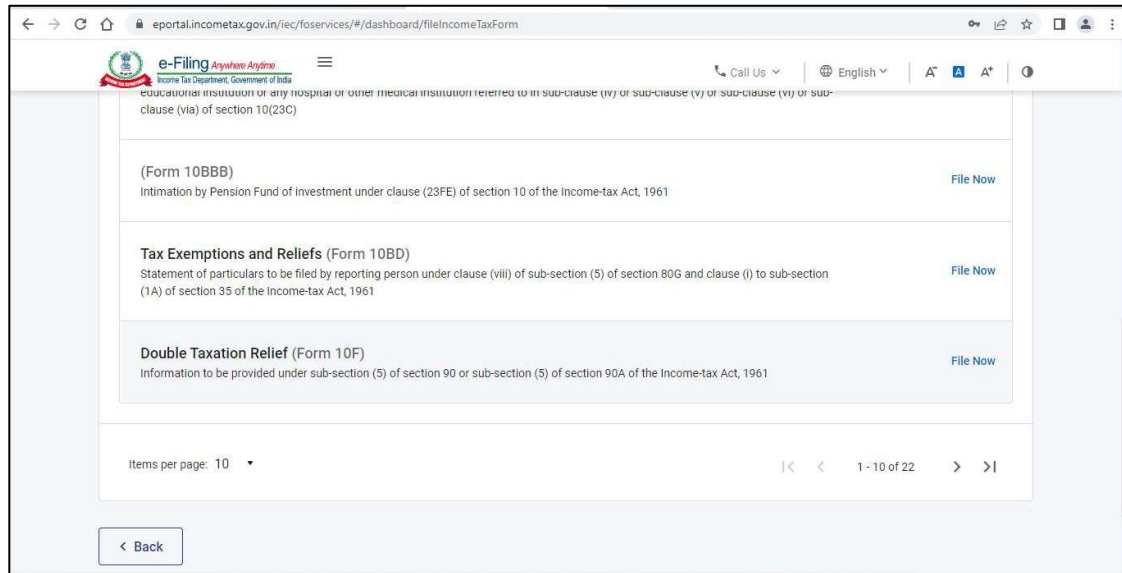
**Step 3:** Select the option "File Income Tax Forms"



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

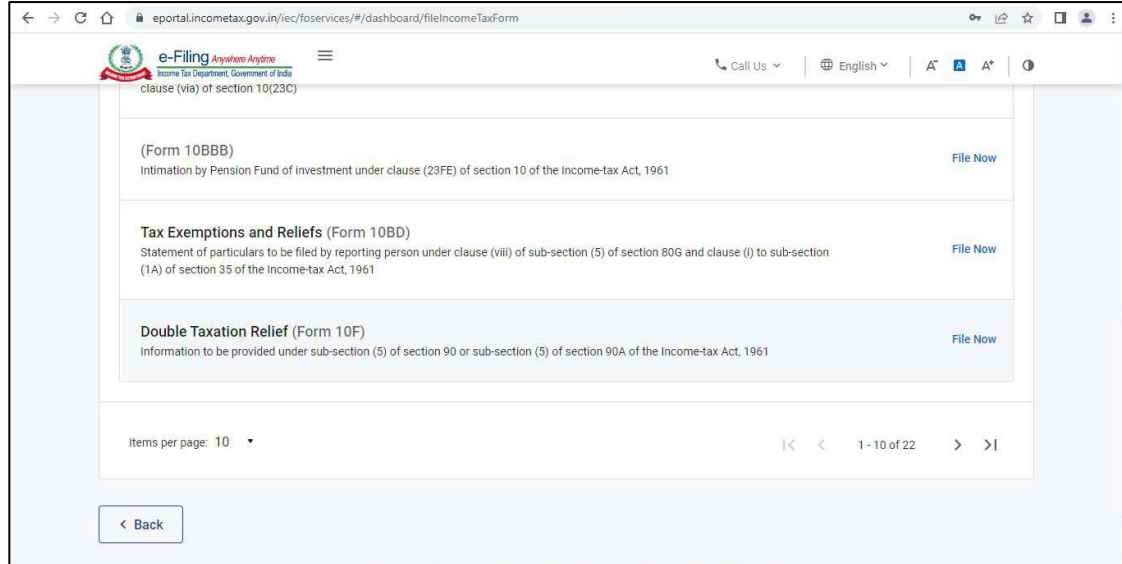


On this page in the last column, the option to e-file Form 10F [Double Taxation Relief (Form 10F)] is displayed.



The screenshot shows the e-Filing portal interface. The header includes the e-Filing logo, the text "Income Tax Department, Government of India", and a "Call Us" button. The main content area displays a list of forms available for filing. The first form is (Form 10BBB) Intimation by Pension Fund of Investment under clause (23FE) of section 10 of the Income-tax Act, 1961. The second form is 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 (1A) of section 35 of the Income-tax Act, 1961. The third form is 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. Each form has a "File Now" button next to it. At the bottom, there is a "Back" button and a pagination bar showing "Items per page: 10" and "1 - 10 of 22".

**Step 5:** Click on File Now



This screenshot is identical to the one above, showing the e-Filing portal interface with the same list of forms and the "File Now" button for Form 10F (Double Taxation Relief). The interface includes the e-Filing logo, the text "Income Tax Department, Government of India", a "Call Us" button, and a "Back" button at the bottom. The pagination bar shows "Items per page: 10" and "1 - 10 of 22".

**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 'Information under section 90(5) or section 90A(5) [Form No. 10F]' page on the e-Filing portal. The page includes the following fields and options:

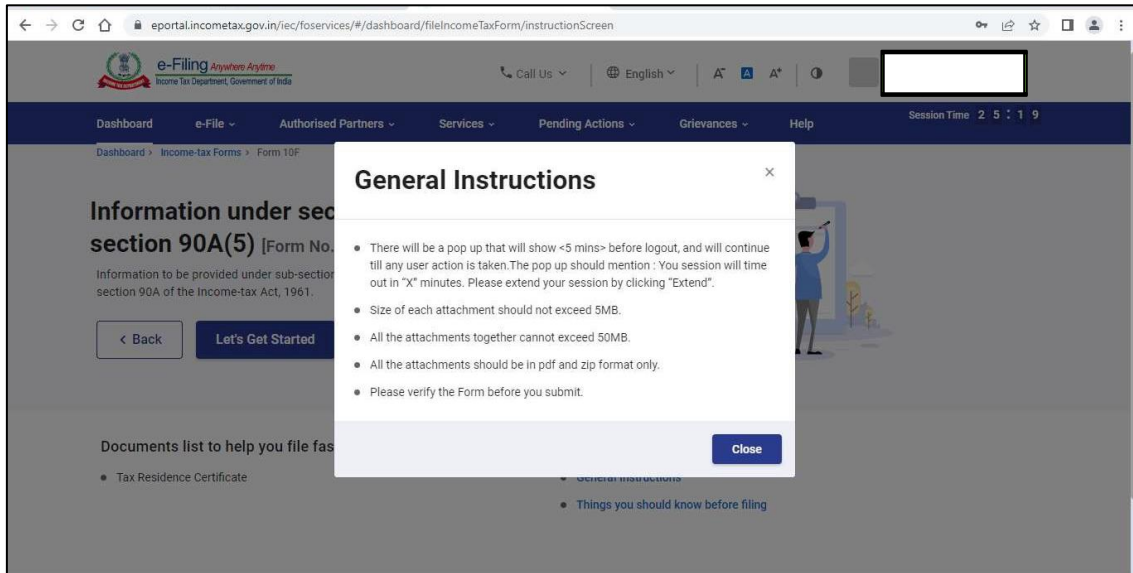
- PAN:** A text input field with a red box around it.
- Submission Mode:** A dropdown menu set to 'Online'.
- Filing Type:** A dropdown menu set to 'Original'.
- Assessment Year (A.Y.):** A dropdown menu set to '2022-23'.
- Relevant Section and Rule:** A box containing information about Section 90, Section 90A, and Rule 21AB.
- Buttons:** '< Back' and 'Continue >' buttons.

**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 'Information under section 90(5) or section 90A(5) [Form No. 10F]' page on the e-Filing portal. The page includes the following elements:

- Navigation Bar:** Includes links for Dashboard, e-File, Authorised Partners, Services, Pending Actions, Grievances, and Help. A session time indicator shows '2 : 5 : 4 : 4'.
- Information under section 90(5) or section 90A(5) [Form No. 10F]:** A section with a description of the form and a 'Let's Get Started' button.
- Documents list to help you file faster:** A list containing 'Tax Residency Certificate'.
- Instructions:** A list containing 'General Instructions' and 'Things you should know before filing'.

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.

**Information under 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 sub-rule (1) of rule 21AB.

\* Indicates mandatory fields

Select of Shri

son

daughter

in the capacity of AR do provide the following information, relevant to the previous year 2021-22 in the case of

for the purposes of sub-section(5) of Select

[< Cancel](#) [Save Draft](#) [Preview](#)



**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 portal interface for Form 10F. The browser address bar displays the URL: [eportal.incometax.gov.in/iec/fooservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F](http://eportal.incometax.gov.in/iec/fooservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F). The page header includes the e-Filing logo and the text "Anywhere Anytime" and "Income Tax Department, Government of India". The main form area contains a dropdown menu labeled "Select" with a red error message: "Error: Please select an option from the drop down menu." Below this, there is a text field for the assessee's name, followed by a section titled "Nature of information". This section includes a dropdown menu for "Status (individual, company, firm etc.) of the assessee" with "Company" selected. At the bottom of the form, there are buttons for "< Cancel", "Save Draft", and "Preview".

**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 portal interface for Form 10F, specifically the "Nature of information" section. The browser address bar displays the URL: [eportal.incometax.gov.in/iec/fooservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F](http://eportal.incometax.gov.in/iec/fooservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F). The page header includes the e-Filing logo and the text "Anywhere Anytime" and "Income Tax Department, Government of India". The main form area contains a section titled "Nature of information" with the following fields: (i) Status (individual, company, firm etc.) of the assessee \* with "Company" selected; (ii) Permanent Account Number with a pre-filled PAN; (iii) Country or specified territory of incorporation or registration \* with a dropdown menu labeled "Select"; and (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 \*. At the bottom of the form, there are buttons for "< Cancel", "Save Draft", and "Preview".

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

The screenshot shows the e-Filing portal interface for filing an income tax return. The header includes the e-Filing logo, the text "e-Filing Anytime", and the "Income Tax Department, Government of India". The URL in the browser address bar is "portal.incometax.gov.in/iec/foreservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F". The page displays the following fields:

- (ii) Permanent Account Number: AAJCM2214Q
- (iii) Country or specified territory of incorporation or registration \*: A dropdown menu is open, showing a list of countries and territories including Afghanistan, Aland Islands, Albania, Algeria, American Samoa, and Andorra.
- (iv) Specified territory of residence and if there is which the person is identified by the which the assessee claims to be a resident \*: This field is currently empty.
- (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: This field includes "From \*" and "to \*" date pickers. The "From \*" date is set to 01-Apr-2021 and the "to \*" date is set to 31-Mar-2022.

At the bottom of the form, there are three buttons: "< Cancel", "Save Draft", and "Preview".

**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 for filing an income tax return. The header includes the e-Filing logo, the text "e-Filing Anytime", and the "Income Tax Department, Government of India". The URL in the browser address bar is "portal.incometax.gov.in/iec/foreservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F". The page displays the following fields:

- (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 provided for this information.
- (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: This field includes "From \*" and "to \*" date pickers. The "From \*" date is set to 01-Apr-2021 and the "to \*" date is set to 31-Mar-2022.
- (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: This field includes a "Country \*" dropdown menu, which is currently set to "Select".

At the bottom of the form, there are three buttons: "< Cancel", "Save Draft", and "Preview".

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

The screenshot shows the e-Filing portal interface for the Income Tax Department, Government of India. The URL in the browser is [eportal.incometax.gov.in/iec/fooservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F](https://eportal.incometax.gov.in/iec/fooservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F). The page displays the following fields and options:

- Government of the country or the specified territory of which the assessee claims to be a resident \***: A text input 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 \***: A date picker showing 01-Apr-2021.
  - to \***: A date picker showing 31-Mar-2022.
- (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 \***: A dropdown menu with "Select" as the current option.
  - Flat / Door / Building \***: A text input field.
  - Road / Street / Block / Sector**: A text input field.

At the bottom of the form, there are three buttons: "< Cancel", "Save Draft", and "Preview".

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

The screenshot shows the e-Filing portal interface for the Income Tax Department, Government of India. The URL in the browser is [eportal.incometax.gov.in/iec/fooservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F](https://eportal.incometax.gov.in/iec/fooservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F). The page displays the following fields and options:

- (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 \***: A dropdown menu with "Select" as the current option.
  - Flat / Door / Building \***: A text input field.
  - Road / Street / Block / Sector**: A text input field.
  - ZIP Code \***: A text input field.
  - Post Office \***: A text input field.
  - Area / Locality \***: A text input field.

At the bottom of the form, there are three buttons: "< Cancel", "Save Draft", and "Preview".

← → ↻ eportal.incometax.gov.in/iec/foreservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F

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

Call Us English A A\*

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 \*  
India

< Cancel Save Draft Preview

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

← → ↻ eportal.incometax.gov.in/iec/foreservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F

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

Call Us English A A\*

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 \*  
India

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

PIN Code \*

Post Office \* Area / Locality \*

< Cancel Save Draft Preview

The screenshot shows the e-Filing portal interface for filing an Income Tax Form. The header includes the e-Filing logo and navigation links. The main form area contains the following fields:

- Flat / Door / Building \*
- Road / Street / Block / Sector
- PIN Code \*
- Post Office \* (dropdown menu)
- Area / Locality \* (dropdown menu)
- District \* (dropdown menu)
- State \* (dropdown menu)
- Verification (text input field)

At the bottom of the form, there are three buttons: "Cancel", "Save Draft", and "Preview".

**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.

The screenshot shows the e-Filing portal interface for the verification and attachment section of the Income Tax Form. The header includes the e-Filing logo and navigation links. The main form area contains the following fields:

- Verification (text input field)
- ☐ I do hereby 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 (button)
- 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 (text input field)
- Place \* (text input field)
- Date (text input field, pre-filled with 28-Jul-2022)

At the bottom of the form, there are three buttons: "Cancel", "Save Draft", and "Preview".