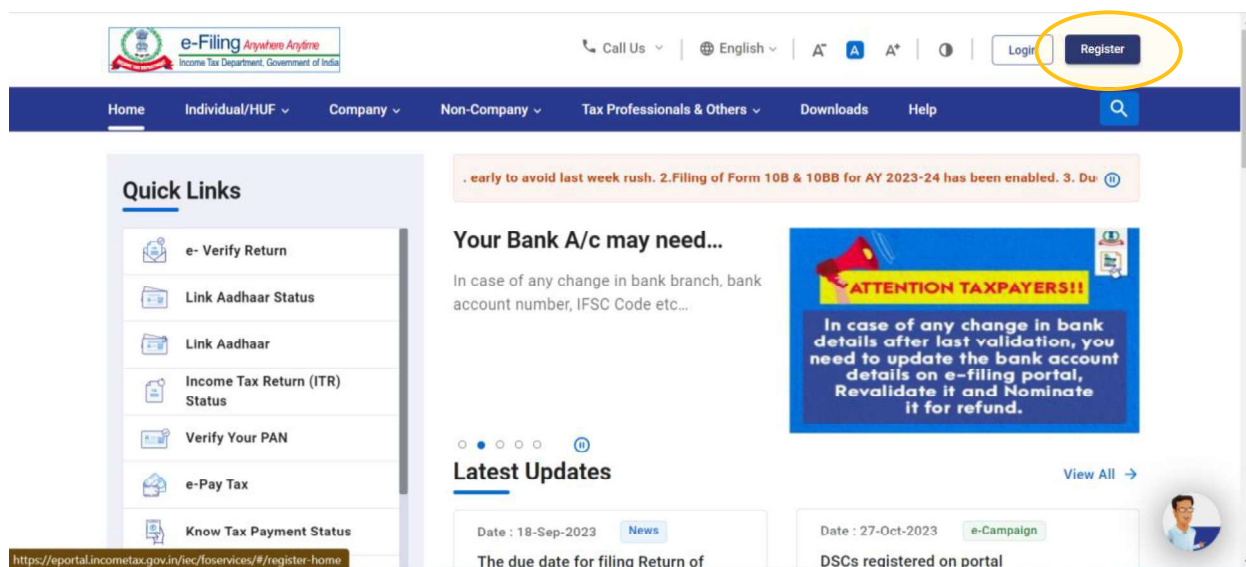


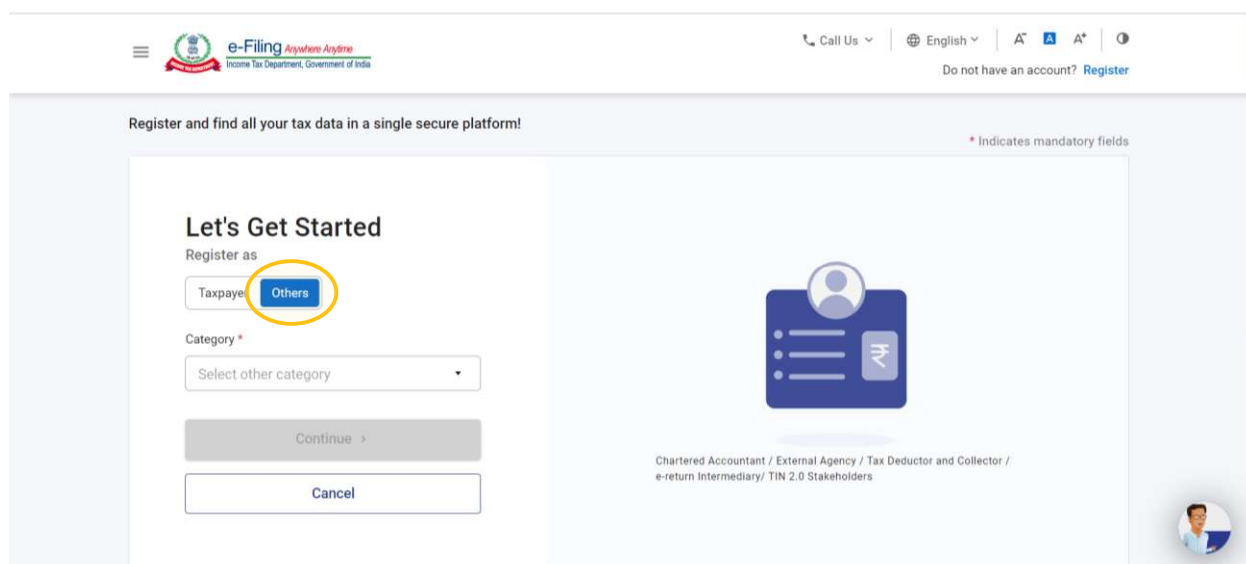
Step-wise process for obtaining registration and filing of Form 10F by non-residents not holding and not required to have PAN in India on the income tax e-filing portal

➤ **Step-by-Step Guide: Registering on the e-Filing Portal**

- **Step 1:** Visit the e-filing portal at: <https://www.incometax.gov.in/iec/foportal/> and click on 'Register' button located at right side of the Home Page.



- **Step 2:** Click on 'Others' button.



- **Step 3:** Under Category, select 'Non-Residents not holding and not required to have PAN' from the dropdown and proceed.

Register and find all your tax data in a single secure platform!

* Indicates mandatory fields

Category:

- Tax Deductor and Collector
- External Agency
- TIN 2.0 Stakeholders
- Chartered Accountant
- e-return Intermediary
- Non-Residents not holding and not required to have PAN**

Continue >

Cancel

Chartered Accountant / External Agency / Tax Deductor and Collector / e-return Intermediary / TIN 2.0 Stakeholders

- **Step 4:** Provide the following in the 'Basic Details' tab and continue:
 - Full name of the foreign entity,
 - Date of its incorporation,
 - Tax Identification Number (TIN), and
 - Country of Residence

Basic Details | Key Person Details | Contact Details | Attachments

Category of Taxpayer *

☐ Individual ☒ Other than Individual

Full Name *

ABC Private Limited

Date of Incorporation *

05-Oct-2023

Tax Identification Number * ⓘ

01234567891

Country of Residence *

INDIA

< Back

Continue >

Please Note

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.

- **Step 5:** Under the 'Key Person Details' tab, provide the details of the person who would be e-filing the form:
 - Name of the key person,
 - Date of birth,
 - TIN of the key person (PAN, not necessarily), and
 - Designation in the foreign entity

The screenshot shows the 'e-Filing Anywhere Anytime' portal for the Income Tax Department, Government of India. The page title is 'Registering as - Non-Residents not holding and not required to have pan.' Below the title, it says 'Please provide required details for each section.' and '* Indicates mandatory fields'.

The 'Key Person Details' tab is active, showing the following fields:

- Full Name of key person *: Ram Kumar
- Date Of Birth *: 05-Oct-2000
- Tax Identification Number of key person *: AAAAA1234A
- Designation *: Director

Navigation buttons include '< Back' and 'Continue >'. A user profile icon is visible in the bottom right corner.

- **Step 6:** Under the 'Contact Details' tab, provide the following details:
 - primary and secondary mobile number and email IDs,
 - postal address of the foreign entity


The screenshot shows the 'e-Filing Anywhere Anytime' portal for the Income Tax Department, Government of India. The page title is 'Registering as - Non-Residents not holding and not required to have pan.' Below the title, it says 'Please provide required details for each section.' and '* Indicates mandatory fields'.

The 'Contact Details' tab is active, showing the following fields:

- Primary Mobile Number *: 9876543210
- Primary Mobile Number Belongs to *: Self
- Primary Email ID *: ramkumar@xyz.com
- Primary E-Mail ID belongs to *: Self
- Secondary Mobile Number *: 9876543211
- Secondary Mobile Number belongs to: Key Person
- Secondary Email ID *: shyamkumar@xyz.com
- Secondary Email ID belongs to: Key Person

A 'Please Note' box states: 'On click of "Continue" different OTPs will be sent on Primary Mobile Number and Email Id for verification'.

Navigation buttons include '< Back' and 'Continue >'. A user profile icon is visible in the bottom right corner.


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Income Tax Department, Government of India

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Do not have an account? [Register](#)

Postal Address Details

Country *

INDIA

Flat/ Door/ Building *

1/2 Ram Nagar

Road/ Street/ Block/ Sector

Pincode *

110001

Post Office *

New Delhi G.P.O.

Area/ Locality *

New Delhi

Town/City/District *


New Delhi

State *

Delhi


Back

Continue



- **Step 7:** A six-digit mobile OTP and email OTP will be shared on your primary mobile number and primary email ID, to complete the registration process.

Enter the OTPs and continue.


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Do not have an account? [Register](#)

Enter the OTP

We have sent a One Time Password (OTP) in a text message (SMS) to your Primary mobile number 98xxxxxx10 and primary email id ra****ar@xyz.com

Mobile OTP *



Email OTP *

Both OTP expires in 14m:43s 3 Attempts remaining

[Resend OTP](#) (Allowed only once)

Note: You can go back and update your details if required.

Continue

- **Step 8:** Lastly, attach the ID proof, Address proof and the Copy of Tax Residency Certificate (TRC) obtained from the tax authorities of the resident country.

Please note the following points for the attachment to be uploaded:

- *Size of each attachment should not exceed 5MB.*
- *All the attachments should be in pdf format only.*

The screenshot shows the 'e-Filing Anywhere Anytime' portal for the Income Tax Department, Government of India. The user is in the process of registering as a non-resident. The 'Attachments' tab is active, showing fields for 'ID Proof', 'Address Proof', 'Copy of The Tax Residency Certificate (TRC)', and an 'Optional Attachment'. Each field has a 'Sample1.pdf' file attached. A note specifies that only .pdf files up to 5MB can be uploaded. Navigation buttons for 'Back' and 'Continue' are at the bottom.

- **Step 9:** The details furnished above would be available for your verification. After verifying the same, click on 'Confirm to complete the registration process.'

The screenshot shows the 'Verify Details' step on the e-Filing portal. It displays the 'Basic Details' section with the following information:

Category of Taxpayer	Full Name	Date of Incorporation	Tax Identification Number
NRO	ABC Private Limited	05-Oct-2023	01234567891

Below this, the 'Country of Residence' is listed as 'INDIA'. There is an 'Edit' button for each section. The 'Key Person Details' section is partially visible at the bottom.

(Self) (Self) Key Person Key Person

Postal Address
 1/2 Ram Nagar New Delhi New Delhi
 G.P.O.
 New Delhi Delhi India
 Pincode - 110001

Attachments: [Edit](#)

ID Proof Address Proof Copy of The Tax Residency Certificate (TRC)

Sample1.pdf Sample1.pdf Sample1.pdf

[< Back](#) [Confirm](#)

- **Step 10:** On the Set Password page, enter your desired password in both the 'Set Password' and 'Confirm Password' textboxes, set your personalized message, and click 'Register'.

Note:

- Do not click Refresh or Back
- While entering your new password, be careful of the password policy as can be seen from the snapshot below

Secure Your Account

Set Password *
 Success: Password is strong

Confirm Password *
 Set your Personalized message *

Set your personalized...
 Remaining Characters : 00

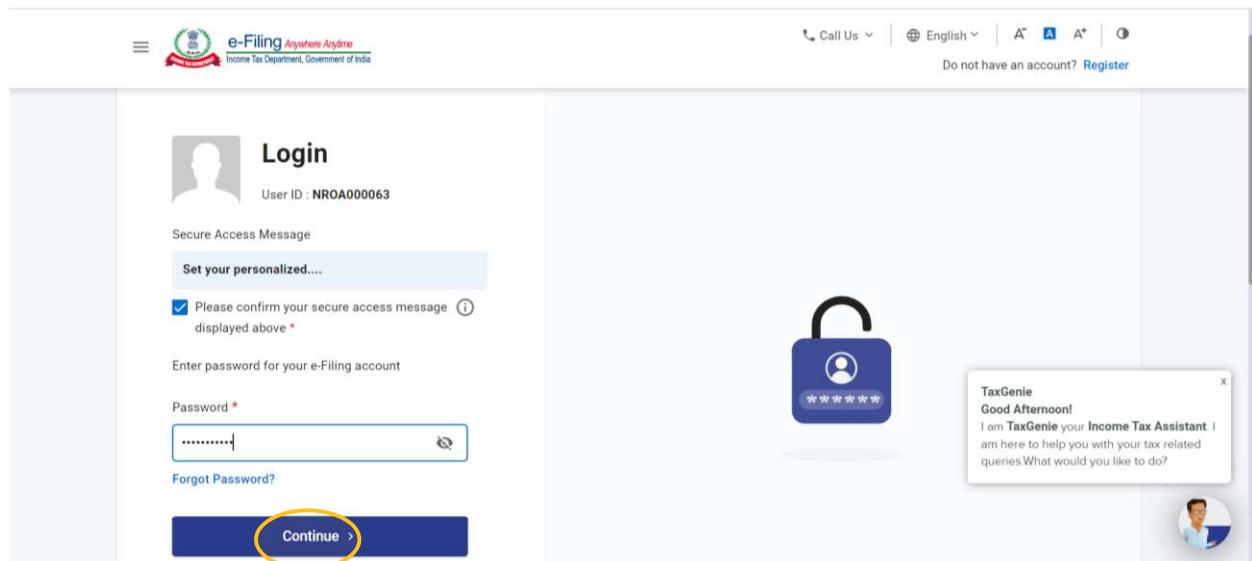
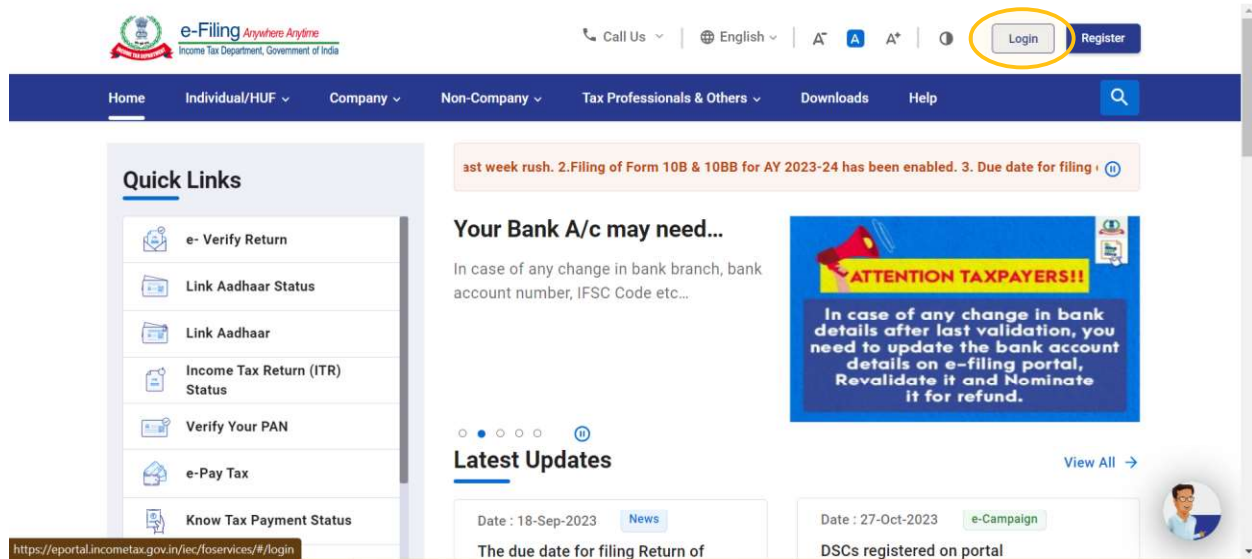
Personalized message criteria:
 • Don't use your personally identifiable information like full name, Aadhar number, PAN, DL number, bank account number, passport number and email address.
 • It should be something you can remember.
 Some examples:
 • I love my family
 • My pet name is Tommy
 • Bangalore is my birth place

[Register](#)

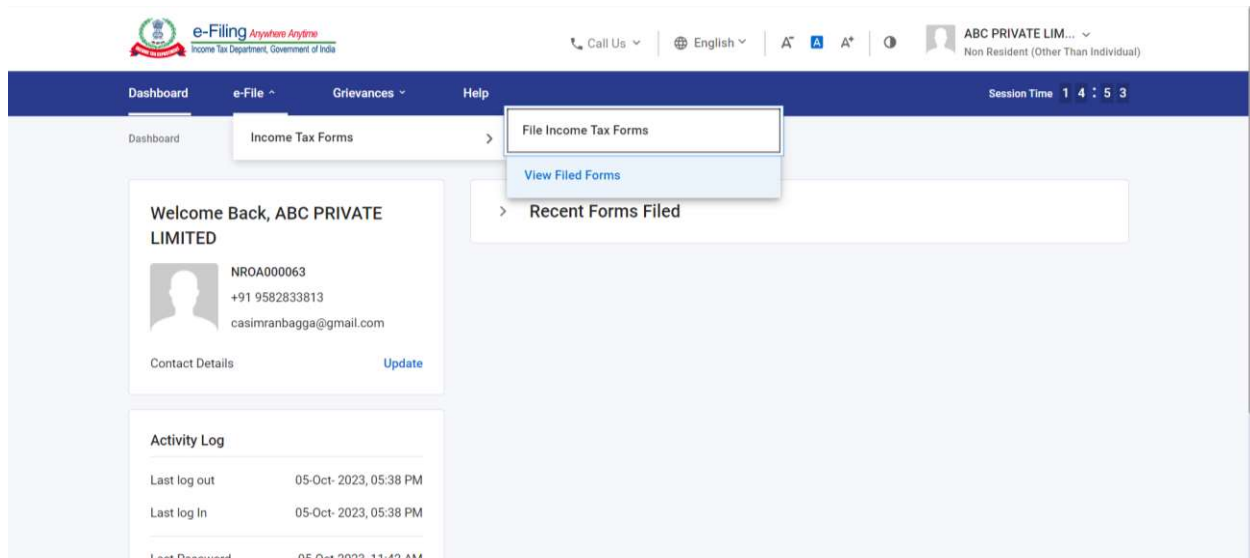
A success message will be displayed on the e-filing portal upon completion of the registration process. Further, a confirmation email will be sent on the registered email id and SMS will be sent on mobile number along with the user ID details.

➤ **Step-by-Step Guide: Filing of electronic Form 10F**

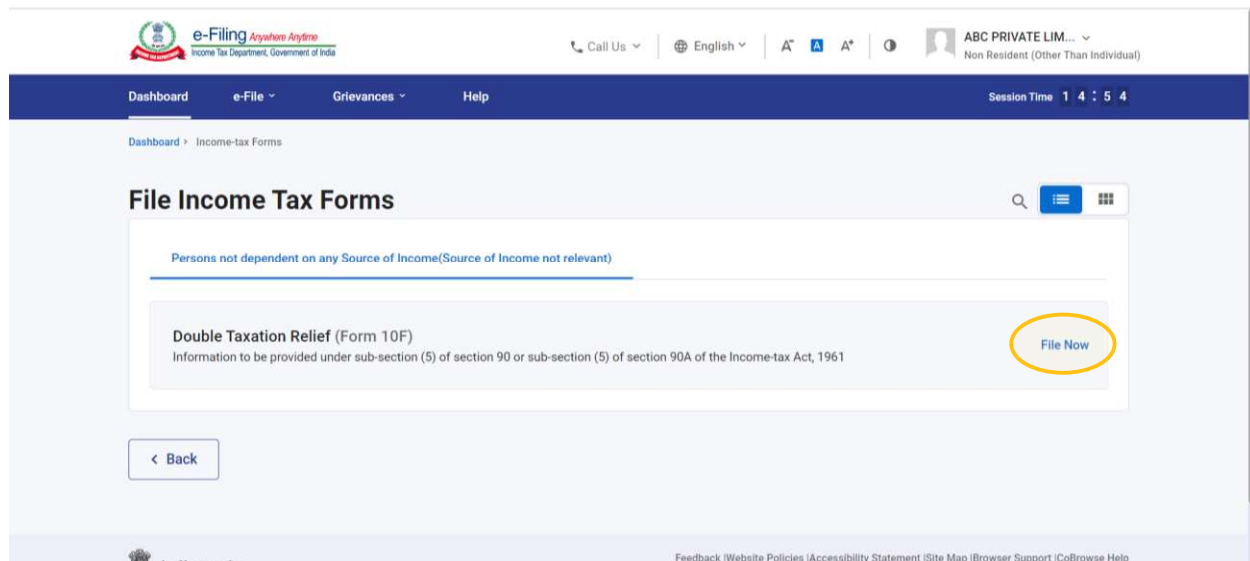
- **Step 1:** Login on the e-filing portal using the user ID and password.




- **Step 2:** Select 'e-file' tab and then select 'Income Tax Forms'. Then select 'File Income Tax Forms'.



- **Step 3:** On the 'Income Tax Forms' page, the option to e-file Form 10F [Double Taxation Relief (Form 10F)] will be displayed. Click on 'File Now' to proceed further.



- **Step 4:** From the dropdown, select the Assessment Year for which Form 10F is to be obtained and then click on 'Continue'.


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Income Tax Department, Government of India

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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 Rule 21AB.

* Indicates mandatory fields

User ID
NROA000063

Submission Mode
Online

Filing Type
Original

Assessment Year (A.Y) *

2022-23

< Back

Continue >


Relevant Section and Rule

Section 90 - Agreement with foreign countries 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 an agreement referred to in sections 90 and 90A

- Step 5:** Click on 'Let's Get Started' button to proceed with filing of Form 10F.


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ABC PRIVATE LIM...
Non Resident (Other Than Individual)

Dashboard | e-File | Grievances | Help

Session Time 1 2 : 2 3


Dashboard > Income-tax Forms > Form 10F

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.

< Back

Let's Get Started



Documents list to help you file faster

- Tax Residence Certificate

Instructions

- [General Instructions](#)
- [Things you should know before filing](#)

- **Step 6:** Now, the form filing process will start. Furnish the following details in the e-form:
 - Details of Authorised signatory (Name, Father's name) – *Please note that the form automatically picks the name of the person registered as key person.*
 - Section of the Income Tax Act, 1961 under which Form 10F is to be obtained (Section 90 or 90A)
 - Status of the non-resident entity (Individual/Company/Firm/etc)
 - Country/territory of incorporation or registration
 - TIN or a unique number from which taxpayer is identified by the government of the country in which it is incorporated/registered as tax resident.
 - Period for which TRC is obtained
 - Address of the taxpayer in the country/territory outside India during the period of TRC
 - Address of authorized signatory/key person

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

I **RAM KUMAR** of Shri **Shyam kumar**

In the capacity of **DIRECTOR** do provide the following information, relevant to the previous year **2021-22**

In the case of **ABC PRIVATE LIMITED** for the purposes of sub-section(5) of

Nature of information

(i) Status (individual, company, firm etc.) of the assessee *

(ii) Permanent Account Number

(iii) Country or specified territory of incorporation or registration *

(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 *

(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 * To *

(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 *

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

ZIP Code *

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 Italy

Name
RAM KUMAR

Permanent Account Number
*

Address

Country *
Italy

Flat / Door / Building *
Building

Road / Street / Block / Sector

ZIP Code *
987654

Post Office *
P.O.

Area / Locality *
Area

District *
District

State *
State

< Cancel Save Draft Preview

- **Step 7:** Before submission, attach the copy of TRC and click on “Preview” button to re-verify the details.

Please note the following points for the attachment to be uploaded:

- Size of each attachment should not exceed 5MB.
- All the attachments should be in pdf and zip format only.

District *
District

State *
State

Verification

☒ I RAM KUMAR 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 *

Sample1.Pdf x

IP Address
134.238.252.189

Date
05-Oct-2023

Place *
Gurgaon

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.

< Cancel Save Draft Preview

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national portal of india

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Last reviewed and updated on : 5-Oct-2023
This site is best viewed in 1024 * 768 resolution with latest version of Chrome, Firefox, Safari and Internet Explorer.
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- **Step 7:** Click on 'Proceed To E-Verify' button to proceed with the submission of Form 10F.



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Preview


Edit
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Form 10F

[See sub-rule (1) of rule 21A8]
Information under section 90(5) or section 90A(5)

I **RAM KUMAR** son of Shri Shyam kumar in the capacity of **DIRECTOR** do provide the following information, relevant to the previous year 2021-22 in the case of **ABC PRIVATE LIMITED** for the purposes of sub-section(5) of Section 90

Sl. No	Nature of information	Details
(i)	Status (individual, company, firm etc.) of the assessee	Company
(ii)	Permanent Account Number	-
(iii)	Country or specified territory of incorporation or registration	Italy
(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	01234567891
(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	01-Apr-2021 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	2/3 XYZ, p.P.O., Area, District, State, Italy - 123456



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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 Italy

Name **RAM KUMAR**

Permanent Account Number **-**

Address **Building, P.O., Area, District, State, Italy - 987654**

Verification

I **RAM KUMAR** 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 [Sample1.Pdf](#) (24.7 KB)

IP Address **134.238.252.189**

Date **05-Oct-2023**

Place **Gurgaon**

Back
Proceed To E-Verify



Feedback (Website Policies | Accessibility Statement | Site Map | Browser Support | Cobrowse Help)
Last reviewed and updated on: 5-Oct-2023


- **Step 8:** A pop-up will appear asking for confirmation to proceed to e-verification of the form. Click 'Yes' to proceed.

The screenshot shows the e-Filing portal interface. A 'Confirmation' pop-up is centered on the screen, asking 'Are you sure you want to Proceed to e-Verify?'. The pop-up has two buttons: 'No' and 'Yes'. The 'Yes' button is highlighted with a yellow circle. In the background, the portal shows user details for 'RAM KUMAR' and a 'Proceed To E-Verify' button.

- **Step 9:** Verify using OTP which will be sent on your registered mobile and email ID. Then click 'Continue'.

The screenshot shows the 'e-Verify' page on the e-Filing portal. It displays user details: User ID 'NR0A000063', Form No. 'F10F', and Assessment Year '2022-23'. A note instructs the user to select the appropriate mode of verification. Under 'How do you want to e-verify?', the option 'I would like to verify using e-filing OTP' is selected, indicated by a yellow arrow. Below this, a green box states: 'One Time Password (OTP) will be sent in a text message (SMS) to your registered mobile 95XXXXXX13 and email as caXXXXXXX@gmail.com.' At the bottom, there are 'Back' and 'Continue >' buttons. The 'Continue >' button is highlighted with a yellow circle.

- **Step 10:** Enter the six-digit mobile OTP and email OTP received on your primary mobile number and primary email ID, to complete the verification process.

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


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e-verify


User ID
NRQA000063

Form No.
F10F


Assessment Year
2022-23

 **e-filing OTP has been generated successfully!**
One Time Password (OTP) has been sent in a text message (SMS) to your mobile 95XXXXXX13 and email id caXXXXXXX@gmail.com registered with e-filing to verify your account.

Mobile OTP *



Email OTP *



Both OTP expire in 14m28s

3 Attempts remaining

< Back

E-Verify >