

SITG
No.119

SATURDAY INTERNATIONAL TAX GYAN !!!

#taxmadeeasy



Form 10F- Whether Mandatory?

Date: 17.09.2022

Jain Shrimal & Co.

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Form 10F: Insight and Clarification

- ❖ Form 10F is a supporting document to Tax Residency Certificate (TRC).
- ❖ **Form 10F is a self declaration** which should contain **details as prescribed in section 90(5) read with rule 21AB** that the person is a tax resident of a country other than India.
- ❖ Form 10F was earlier submitted offline by the non-resident, **but after issue of Notification No. 03/2022 dated 16th July 2022 it needs to be filed online on e-filing Portal of Income Tax. (Please note that, the online Form 10F is not a new Form, the only change is that, it now needs to be filed online as compared to offline submission to the deductor earlier)**
- ❖ For more information about meaning of the Form 10F, difference between Form 10F and TRC & how to file the form on IT portal refer the link of SITG below:
[SITG- E-filing of Form 10F](#)

FORM 10F: MANDATORY?

According to the sub-rule 2 of Rule 21AB, Form 10F is not required to be filed if all of the following information is already provided in the TRC:

- ❖ **Status** i.e., individual, company, firm, etc. of assessee;
- ❖ **Nationality** in case of Individual and country of registration in other cases;
- ❖ **Assessee's tax identification number** in its resident country, in case there is no such number, then any other unique number as identified by the government of resident country;
- ❖ **Period** for which residential status will be calculated;
- ❖ **Address** of the assessee in the country or specified territory outside india.

NO ACTION REQUIRED

So, if TRC contains all of the above details, there is no need to file Form 10F.

TRC of Various Countries


DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA. 19255

CERTIFICATION PROGRAM

Date: September 14, 2020

Taxpayer:
TIN:
Tax Year: 2020

I certify that the above-named corporation is a U.S. corporation, and a resident of the United States of America for purposes of U.S. taxation.



Signature
LuCinda J Comgys
Field Director, Accounts Management

Form 5148 (Rev. 6-2008)
Catalog Number 43134Y



Certificate of UK residence

Corporation Tax Services
HM Revenue and Customs
BX9 1AX

To whom it may concern

Phone **Info.**
Monday to
Fax
Web
Date 27 January 2020



Certificate of UK residence

Unique Taxpayer Reference (UTR):
Company name:
Registered office address:

Name and Address

I certify that to the best of HM Revenue and Customs' knowledge, the above company as at 27 January 2020 is a resident of the United Kingdom in accordance with Article 4 of the Convention in force between the United Kingdom and India.

Signature <input type="text" value="xyz"/> Name <input type="text" value="M"/>	Office stamp <input type="text" value="S"/> 27 January 2020
-------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------



Finanzamt Frankfurt/M. V-Höchst, Postfach 11 08 65, 60327 Frankfurt am Main

Steuernummern/Geschäftszeichen

TIN
Steuerbescheinigung
Zusammen Info.
Telefon
Fax
Dienstgebäude
Ihr Zeichen
Ihre Nachricht

Datum 04.01.2021

Address

CONFIRMATION OF THE GERMAN TAX AUTHORITY

The German Tax Authority confirms that

Address

- is in 2021 a corporation under German law with seat and place of management in Frankfurt am Main, Federal Republic of Germany, registration number [redacted], that is resident for tax purposes in the Federal Republic of Germany,
- is registered at Finanzamt Frankfurt am Main V-Höchst with taxnumber TIN
- files its tax returns in due time,
- punctually pays its tax amounts and
- has no outstanding payments regarding assessments issued up to above mentioned date with respect to corporate income tax, solidarity surcharge and trade tax.

Revenue Office:

Address

Place: Frankfurt am Main

Date: 04.01.2021

SIGN

(Signature)

STAMP

S

(Official Stamp)

Bitte geben Sie stets die Steuernummer oder das Geschäftszeichen an. Sie erleichtern damit sich und uns die Arbeit. Vielen Dank.

Sprechzeiten: montags, mittwochs von 08:00 - 12:00 Uhr und donnerstags von 14:00 - 18:00 Uhr oder nach Vereinbarung
Gielt auch Arbeitszeit: Anrufe bitte montags bis donnerstags von 08:30 - 12:00 Uhr und 13:30 - 15:30 Uhr, freitags von 08:30 - 12:00 Uhr
Anschrift: Postfach 11 08 65 - 60326 Frankfurt am Main - Telefon (0 69) 25 45-05 - Telefax (0 69) 25 45-59 99
Verwaltungsstelle: (S) Gutezeitstraße 115 - 60327 Frankfurt am Main
E-Mail: poststelle@finanzamt-frankfurt-5-hoechst.de - Internet: www.finanzamt-frankfurt-am-main.de

Bankverbindungen: beim Finanzamt Frankfurt am Main (V) Landesbank Hessen-Thüringen, BLZ 500 500 00, Kto 1 000 231, BIC HELADEF33
IBAN DE44 5005 0000 0001 0002 31 - DT Bdk Fz Frankfurt am Main, BLZ 500 000 00, Kto 50 001 504

Hauptbahnhof (S) Behördenzentrum, Zufahrt Mannheimer Straße (geschlepppflichtig)

香港特別行政區
稅務局

香港灣仔告士打道5號
稅務大樓
香港郵政總局信箱 432 號



INLAND REVENUE DEPARTMENT
HONG KONG SPECIAL ADMINISTRATIVE REGION

REVENUE TOWER,
5 GARDEN DRIVE, WAN CHAI,
HONG KONG,
G.P.O. BOX 552, HONG KONG

香港特別行政區
居民身分證明書

Hong Kong Special Administrative Region
Certificate of Resident Status

證明書編號：
檔案號碼：

TIN

Certificate Serial No. :
File No. :

TIN

證明書

Certification

根據現存資料，茲證明
限公司在2021曆年，按《中華人民共和國香港特別行政區政府與印度共和國政府關於對收入稅項避免雙重課稅和防止逃稅的協定》的規定，是香港特別行政區居民。

On the basis of the information available, I am satisfied that [redacted] LIMITED is a [redacted] Administrative Region under the "Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income" for the calendar year 2021.

SIGN

香港特別行政區
稅務局局長
(馮楚琪 代行)

日期：2021年2月23日

SIGN

(FUNG CHO KI)
for Commissioner of Inland Revenue
Hong Kong Special Administrative Region

Date : 23 / 2 / 2021



AFC
 Service des titres
 Case postale 3037
 1211 Genève 3

Genève, le 31 mars 2021

CERTIFICATE OF RESIDENCE
 2021
 (01.01.2021 - 31.12.2021)

We hereby certify that the Company

Address

- has its head Office in Geneva ;
- is registered for tax purposes under number **TIN**
- is subject to cantonal, communal and federal income taxes ;
- is subject to unlimited tax liability in Switzerland where it has its legal and fiscal domicile within the meaning of Article 4 of the Convention concluded on 2 November 1994 between the Swiss Confederation and the Republic of India for the avoidance of double taxation with respect to taxes on income (with a port. and ac. amicable).

stamp

sign

Chef de service

AFC • Hôtel des Finances • Rue du Stand 26 • 1204 Genève
 Tel. +41 (0) 22 327 56 30 • Fax +41 (0) 22 327 76 40 • impots.ge.ch

Activate Windows
 Go to PC settings to

Tax Reference No: **TIN**
 Date: _____



INLAND REVENUE
 AUTHORITY OF
 SINGAPORE

55 Newton Road
 Singapore 307987
 For enquiries, please call:
 Tel: 1800-3586622
 cmail@iras.gov.sg

Address

Dear Sir/Madam

CERTIFICATE OF RESIDENCE FOR THE PURPOSE OF THE SINGAPORE-INDIA DTA

In response to your request dated 07 Dec 2020, it is confirmed that you are resident in Singapore for income tax purposes for the calendar year 2021.

Yours faithfully

sign

ASSISTANT COMMISSIONER
 CORPORATE TAX DIVISION
 for COMPTROLLER OF INCOME TAX

Comparison of various countries' TRC with Rule 21AB(2)

Conditions \ Countries	US	UK	Singapore	Hongkong	Switzerland	Germany
1. Status	YES	YES	NO	NO	YES	YES
2. Nationality	YES	YES	YES	YES	YES	YES
3. Unique Identification number	YES	YES	YES	YES	YES	YES
4. Period	YES	YES/ NO	YES	YES	YES	YES
5. Address	NO/ YES	YES	YES	NO	YES	YES

OUR COMMENTS

- ❖ In the TRC of countries like Switzerland, UK & Germany, all the conditions under Rule 21AB(2) are satisfied. Therefore, Form 10F is not required to be filed.
- ❖ Whereas in countries like US, Singapore & Hongkong, all condition of the said rule are not satisfied. Therefore, Form 10F will be required as a supporting document of TRC to claim the benefit of DTAA and same should be filed online.
- ❖ Further, in case of TRC issued by USA although address is not mentioned in TRC however, address is mentioned in the covering letter of TRC which is a part or annexure of TRC and hence could be considered as a part of TRC.
- ❖ The information prescribed in item number (i) of rule 21AB(1) should be read as applicable even though such words are not found in Rule 21AB(1). This is because the status of the assessee is a concept under Indian law. Section 2(31) ascribes status to a person, which may not be a concept in overseas countries.
- ❖ As of now Form 10F, is required to be filed online wherein PAN and DSC is mandatory which was not the case till now and this could give rise to practical difficulty and affect contracts between parties entered into between parties before this notification.

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- ❖ This presentation has been prepared on the basis of information available in the public domain and is intended for guidance purposes only.
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