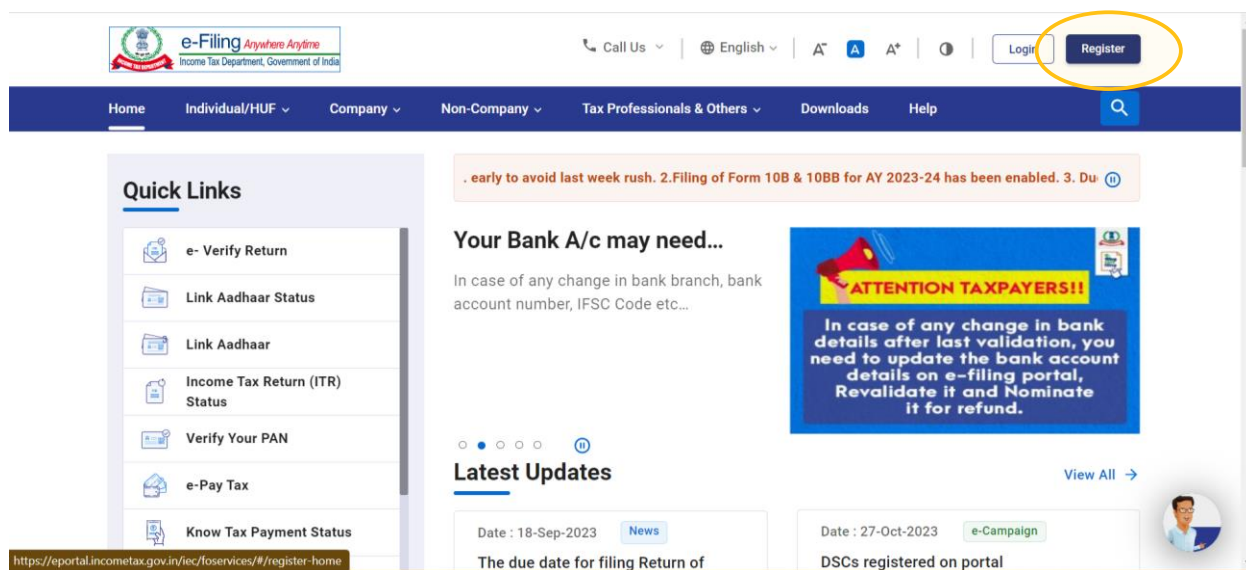


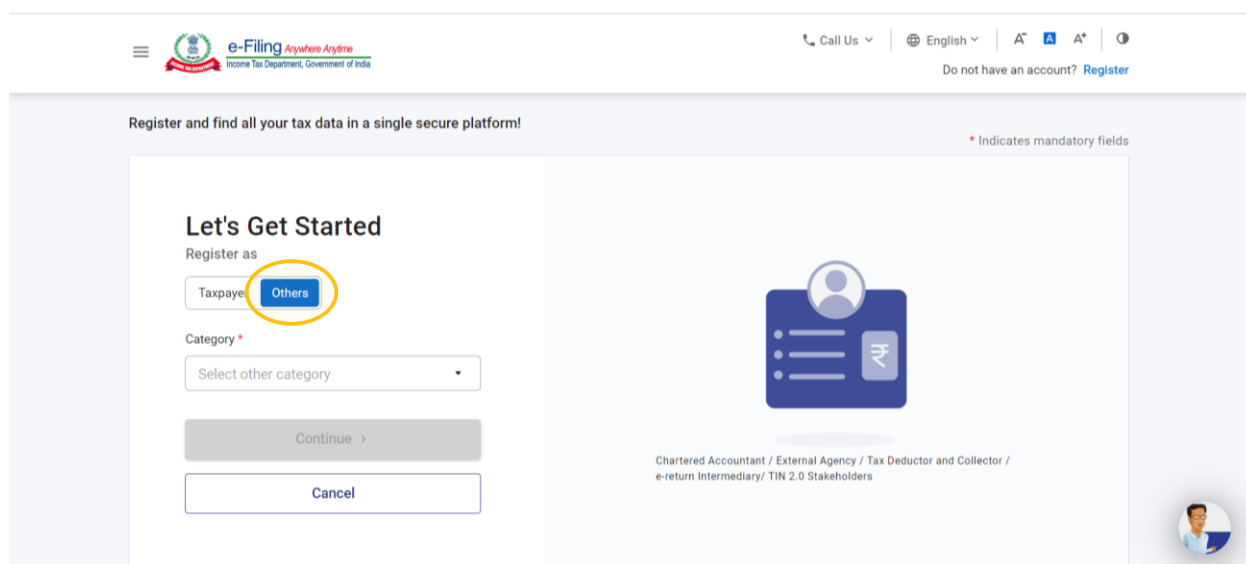
## **Step-wise process for obtaining registration and filing of Form 10F by non-residents not holding and not required to have PAN in India on the income tax e-filing portal**

### ➤ **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

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

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 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

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.

< Back

Continue >

- **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.



[Call Us](#)
[English](#)

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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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[English](#)

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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 'Registering as - Non-Residents not holding and not required to have pan.' section. The 'Attachments' tab is active, showing a note: 'Note: Only .pdf files. 5mb max file size'. There are four attachment slots: 'ID Proof \*', 'Address Proof \*', 'Copy of The Tax Residency Certificate (TRC) \*', and 'Optional Attachment'. Each slot contains a 'Sample1.pdf' file icon. A 'Back' button is on the left and a 'Continue' button is on the right. A small profile picture of a user is visible in the bottom right corner.

- **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. The user is in the 'Registering as - Non-Residents not holding and not required to have pan.' section. The 'Verify Details' tab is active, showing a note: 'Please review if the information is correct & modify your details if needed.' Below this, there are two sections: 'Basic Details' and 'Key Person Details'. The 'Basic Details' section contains a table with the following information:

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

Below the table, it shows 'Country of Residence: INDIA'. There is an 'Edit' button next to the 'Basic Details' section. The 'Key Person Details' section is partially visible below. A small profile picture of a user is visible in the bottom right corner.

The screenshot shows the e-Filing portal registration page. At the top, there is a header with the e-Filing logo and navigation links. Below the header, there are tabs for '( Self )', '( Self )', 'Key Person', and 'Key Person'. The main content area displays the postal address: '1/2 Ram Nagar New Delhi New Delhi G.P.O. New Delhi Delhi India Pincode - 110001'. Below this, there is an 'Attachments' section with three items: 'ID Proof' (Sample1.pdf), 'Address Proof' (Sample1.pdf), and 'Copy of The Tax Residency Certificate (TRC)' (Sample1.pdf). At the bottom, there is a '< Back' button and a 'Confirm' button, which is circled in yellow.

- **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:*

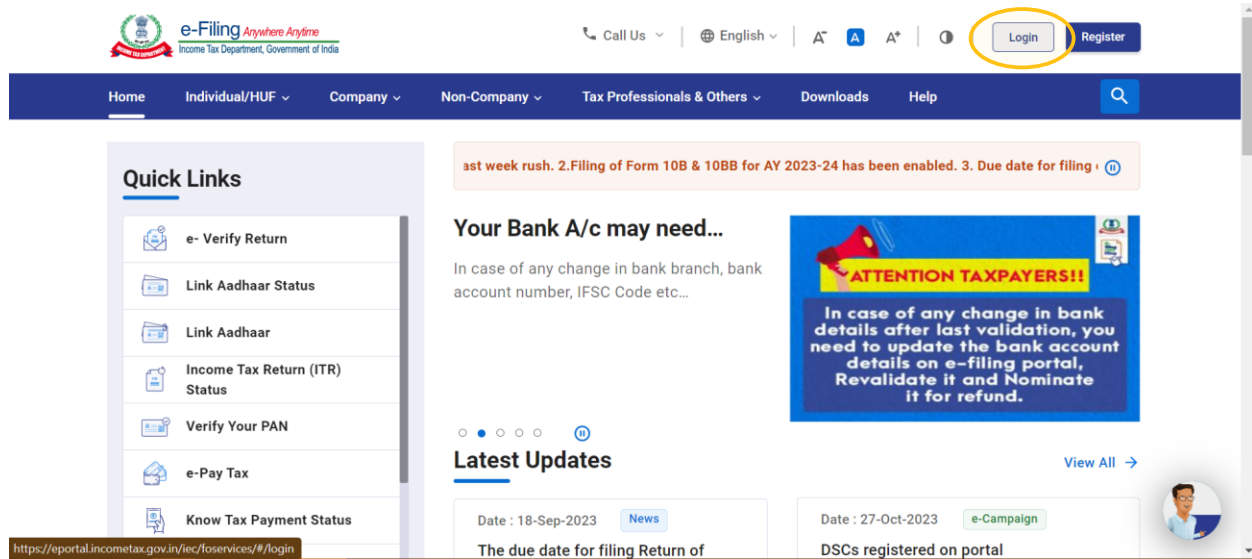
- Do not click Refresh or Back
- While entering your new password, be careful of the password policy as can be seen from the snapshot below

The screenshot shows the 'Secure Your Account' page on the e-Filing portal. It features a 'Set Password' field with a success message 'Success : Password is strong'. Below this is a 'Confirm Password' field. There is also a 'Set your Personalized message' field with a placeholder 'Set your personalized...'. A 'Remaining Characters : 00' indicator is shown below the message field. A list of 'Personalized message criteria' is provided, including instructions on what to include and avoid. At the bottom, there is a 'Register' button, which is circled in yellow.

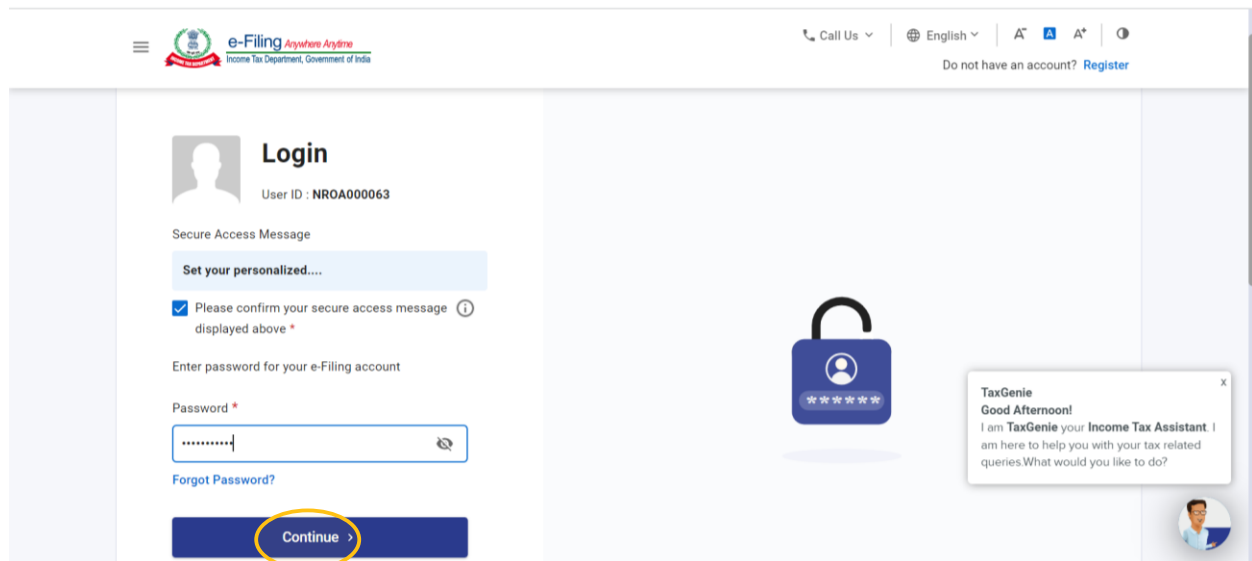
A success message will be displayed on the e-filing portal upon completion of the registration process. Further, a confirmation email will be sent on the registered email id and SMS will be sent on mobile number along with the user ID details.

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

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

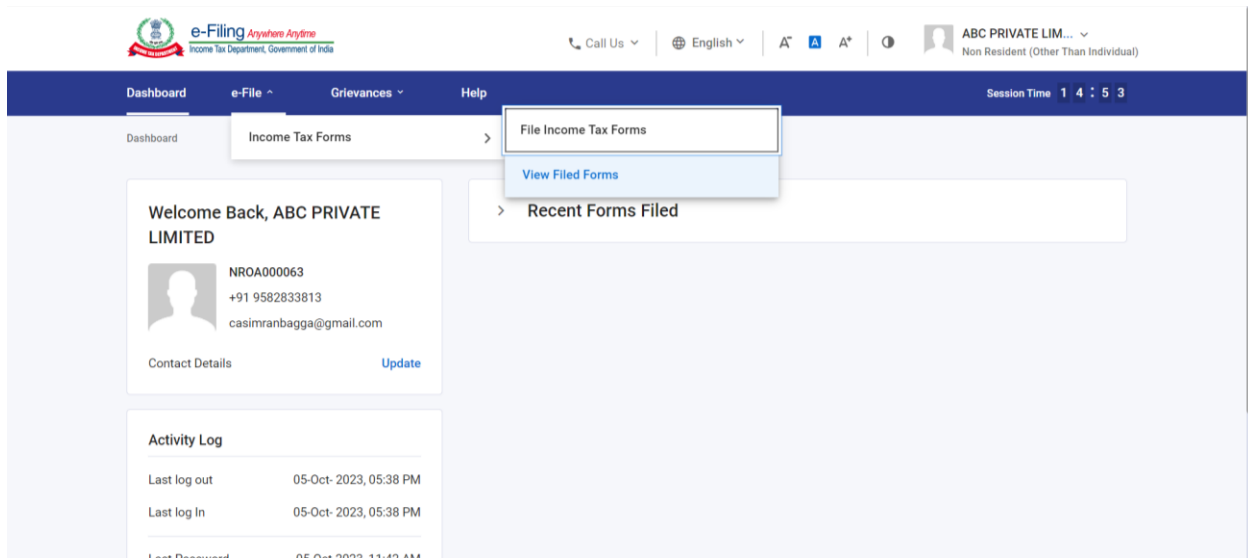


The screenshot shows the e-Filing portal homepage. At the top, there is a header with the e-Filing logo, language options (English), and a 'Login' button circled in yellow. Below the header is a navigation bar with links like Home, Individual/HUF, Company, Non-Company, Tax Professionals & Others, Downloads, and Help. The main content area features a 'Quick Links' sidebar with options like e-Verify Return, Link Aadhaar Status, and Income Tax Return (ITR) Status. A central banner reads 'Your Bank A/c may need...' with a note about updating bank details. To the right, there's a 'Latest Updates' section with a 'News' tab and a date of 18-Sep-2023. A 'View All' link is also present.

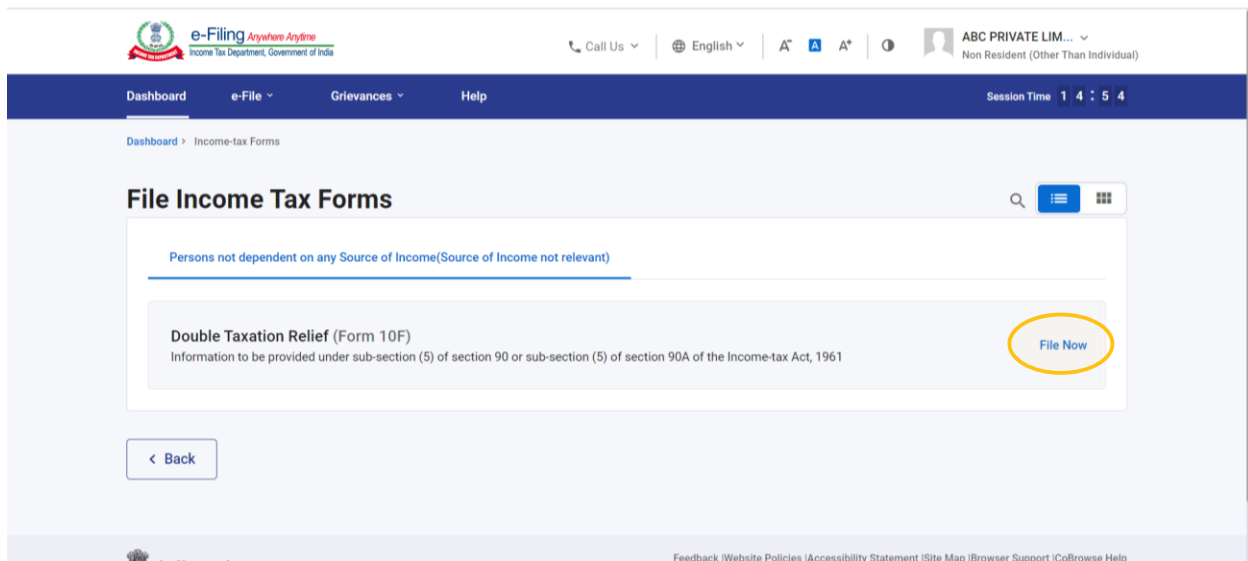


The screenshot shows the e-Filing portal login page. The 'Login' button is circled in yellow. The page displays a 'Secure Access Message' section with a checkbox for confirming the message. Below this is a password field with a 'Forgot Password?' link. A large blue padlock icon is centered on the page. On the right, there is a 'TaxGenie' chatbot window with a greeting and a question about what the user wants to do.

- **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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English
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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

To file digital Form 10F, next year has to be selected in the assessment year.

For example, the current financial year is 2024-25. So, the assessment year will have to be selected as 2025-26.

- 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

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

india.gov.in  
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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A<sup>+</sup>

Preview


Form 10F

[See sub-rule (1) of rule 21A]

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.O., Area, District, State, Italy - 123456


Call Us
English
A<sup>-</sup>
A<sup>+</sup>

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, PO., 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 displayed in the center, asking 'Are you sure you want to Proceed to e-Verify?'. The 'Yes' button is highlighted with a yellow circle. The background shows the user's profile information: Name (RAM KUMAR), Permanent Account Number, Address (Building, P.O., Area, District, State, Italy - 987654), and a list of documents for verification including a Tax residence certificate, IP Address (134.238.252.189), Date (05-Oct-2023), and Place (Bengaluru).

- **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. The page displays the User ID (NRQA000063), Form No. (F10F), and Assessment Year (2022-23). A note instructs the user to select the appropriate mode of verification as prescribed in rule 12(3) of IT rules. 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. A green message box states: 'One Time Password (OTP) will be sent in a text message (SMS) to your registered mobile 95XXXXXXX13 and email as caXXXXXXX@gmail.com.' 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.

The screenshot displays the e-verify portal interface. At the top, the header includes the e-Filing logo, the text 'e-Filing Anywhere Anytime', and 'Income Tax Department, Government of India'. Navigation links for 'Call Us', 'English', and accessibility icons are also present. The main content area shows the following details:

User ID	Form No.	Assessment Year
NRQA000063	F10F	2022-23

A green success message states: '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.'

Below the message, there are two input sections:

- Mobile OTP \***: A row of six input boxes for the mobile OTP, followed by an eye icon to toggle visibility.
- Email OTP \***: A row of six input boxes for the email OTP, followed by an eye icon to toggle visibility.

At the bottom of the form, it indicates 'Both OTP expire in 14m:28s' and '3 Attempts remaining'. Navigation buttons at the bottom include '< Back' and 'E-Verify >'.

*Please note that the details appearing in the above-attached snapshots are dummy details and does not pertain to any real person. The sole purpose of the same was to demonstrate the stepwise process to be followed for registering on the income tax e-filing portal and further filing of Form 10F.*

*Also, please note that no official guidelines/notification/FAQs on the above process of registration and filing of Form 10F have been issued by the Indian tax authorities as on date. The above steps have been prepared only for discussion purposes and may not be considered as official steps issued by the tax authorities.*