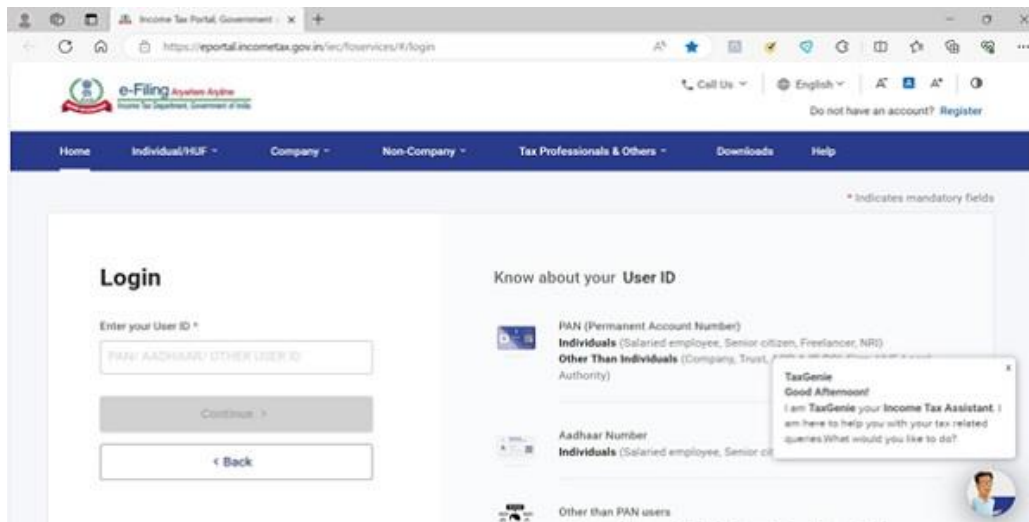


The Central Board of Direct Taxes (CBDT) introduced a crucial change in July 2022, mandating electronic filing of Form 10F. While there was a relaxation granted till September 30, 2023 to non-residents who were not having PAN and were not required to obtain PAN, with effect from October 1, 2023, electronic filing of Form 10F is mandatory for anyone seeking to claim treaty benefits, regardless of whether they have a PAN or not.

Please find below a **step-by-step guide** to help non-residents not having PAN to navigate the electronic filing process for Form 10F:

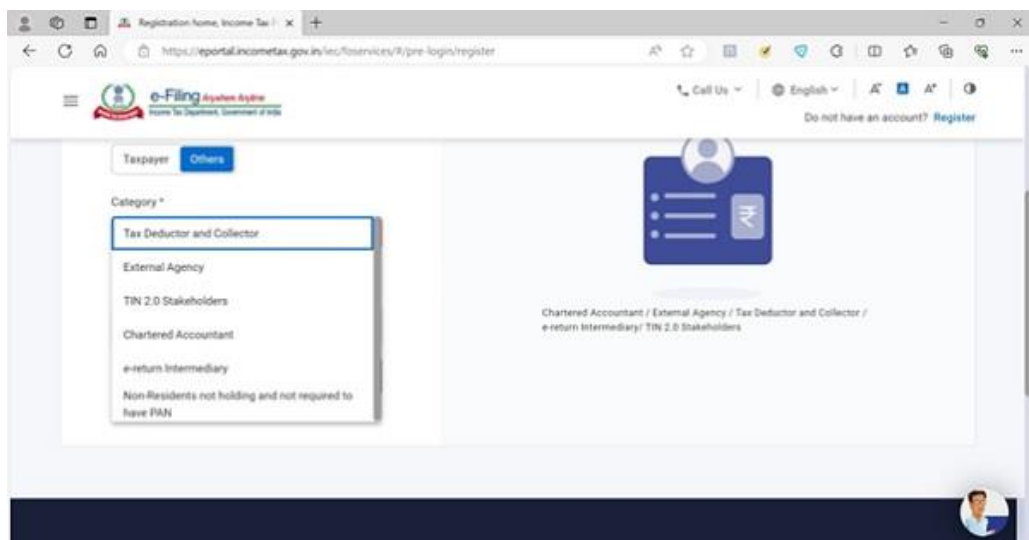
Step 1: Access the E-Filing Web Portal

- a) Visit the e-filing web portal at <https://eportal.incometax.gov.in/>.
- b) Click on “Register” located in the top right corner of the web page.



Step 2: Registration Category

Select “Others” and then choose “Non-residents not holding and not required to have PAN” from the dropdown menu.



Step 3: Taxpayer Information

Fill in the required information, including your full name, date of incorporation/birth, tax identification number, and country of residence.

The screenshot shows the 'Registration basic details' page on the e-Filing portal. The page is titled 'Please provide required details for each section.' and has four tabs: 'Basic Details', 'Key Person Details', 'Contact Details', and 'Attachments'. The 'Basic Details' tab is active. The form contains the following fields:

- Category of Taxpayer ***: Radio buttons for 'Individual' and 'Other than Individual' (selected).
- Full Name ***: Text input field containing 'Liberty'.
- Date of Incorporation***: Date picker field showing '13-Jun-2017'.
- Tax Identification Number ***: Text input field containing '2225500'.
- Country of Residence ***: Dropdown menu showing 'ALBANIA'.

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 right, there is a 'Continue' button with a profile picture icon.

Step 4: Key Person Details

Provide the details of the key person, including their name, date of birth, tax identification number, and designation.

The screenshot shows the 'Registration basic contact detail' page on the e-Filing portal. The page is titled 'Registering as - Non-Residents not holding and not required to have pan.' and has four tabs: 'Basic Details', 'Key Person Details', 'Contact Details', and 'Attachments'. The 'Key Person Details' tab is active. The form contains the following fields:

- Full Name of key person ***: Text input field containing 'Khushi'.
- Date Of Birth ***: Date picker field showing '11-Feb-1997'.
- Tax Identification Number of key person ***: Text input field containing 'ITZOKDW'.
- Designation ***: Text input field containing 'CEO'.

At the bottom left, there is a '< Back' button. At the bottom right, there is a 'Continue >' button with a profile picture icon.

Step 5: Contact Information

Offer contact details for the key person and provide a secondary email and contact details. Please note that you'll receive a one-time password (OTP) on your primary mobile number and email ID.

The screenshot shows the 'Contact Details' section of the registration process on the e-Filing portal. The page includes the following fields and information:

- Primary Mobile Number ***: 9819098311
- Primary Mobile Number Belongs to ***: Self
- Primary Email ID ***: khushi.shah1@in.ey.com
- Primary E-Mail ID belongs to ***: Self
- Secondary Mobile Number ***: 7977772881
- Secondary Mobile Number belongs to:** Key Person
- Secondary Email ID ***: tanuja.shetty@in.ey.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." The page also features a 'Back' button and a 'Continue' button.

Step 6: Postal Address

Input the postal address of the company.

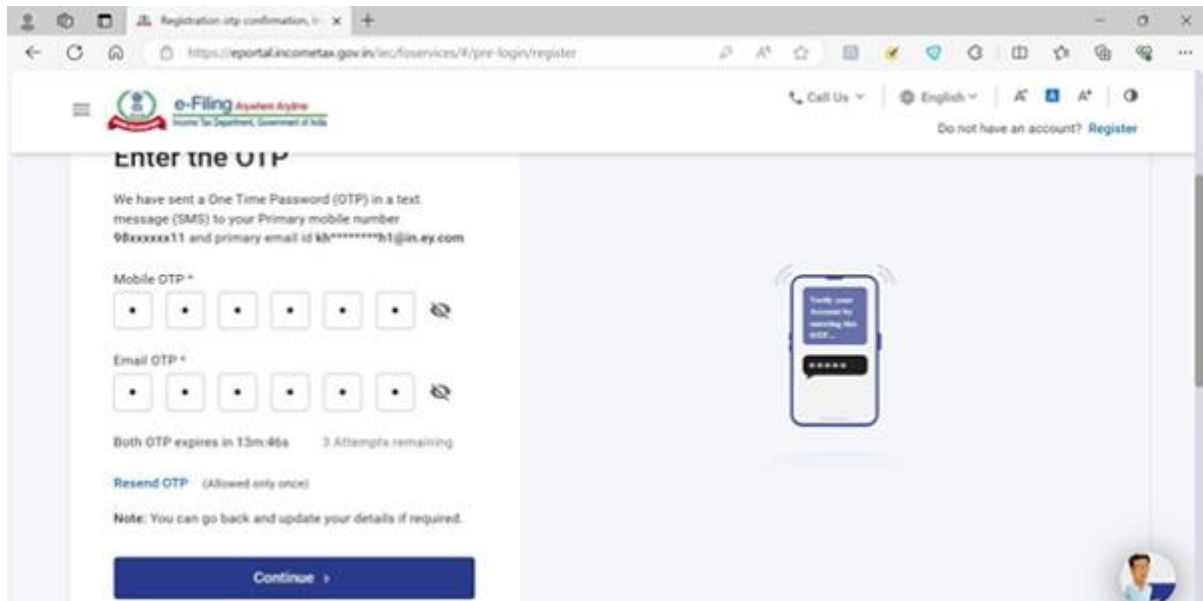
The screenshot shows the 'Postal Address' section of the registration process on the e-Filing portal. The page includes the following fields and information:

- Flat/ Door/ Building ***: 1304
- Road/ Street/ Block/ Sector**: (Empty field)
- Pincode ***: 400097
- Post Office ***: Malad East S.O.
- Area/ Locality ***: Mumbai
- Town/City/District ***: MUMBAI
- State ***: Maharashtra

The page also features a 'Back' button and a 'Continue' button.

Step 7: OTP Confirmation

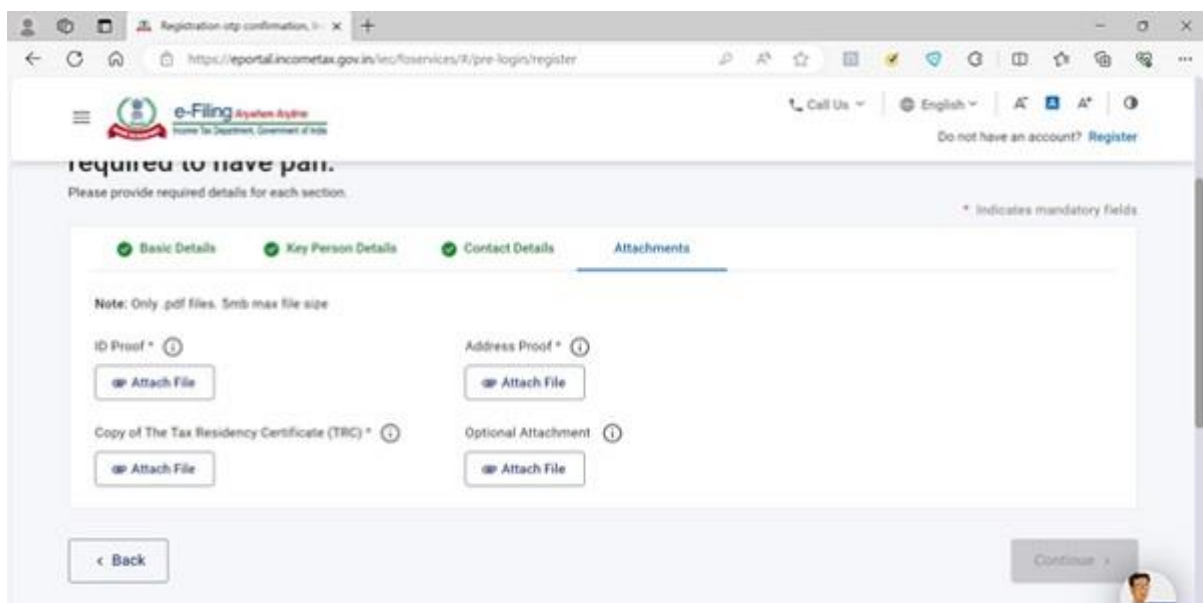
Enter the OTP received on your primary email ID and primary mobile number.



The screenshot shows the 'Enter the OTP' page on the e-Filing portal. The page title is 'Enter the OTP'. Below the title, it states: 'We have sent a One Time Password (OTP) in a text message (SMS) to your Primary mobile number 98XXXXXX11 and primary email id kh*****h1@in.ey.com'. There are two input fields for OTP: 'Mobile OTP' and 'Email OTP', each with six masked characters and a refresh icon. Below these fields, it says 'Both OTP expires in 13m:46s' and '3 Attempts remaining'. There is a 'Resend OTP' link (Allowed only once) and a note: 'Note: You can go back and update your details if required.' At the bottom, there is a blue 'Continue' button. On the right side, there is an illustration of a smartphone displaying an OTP message. The top of the page shows the e-Filing logo, a 'Call Us' button, language selection (English), and a 'Register' link for users without an account.

Step 8: Document Attachments

Attach the required documents, such as the Tax Residency Certificate, as necessary



The screenshot shows the 'required to have pan.' page on the e-Filing portal. The page title is 'required to have pan.'. Below the title, it says 'Please provide required details for each section.' and '* Indicates mandatory fields'. There are four tabs: 'Basic Details', 'Key Person Details', 'Contact Details', and 'Attachments'. The 'Attachments' tab is selected. Below the tabs, there is a note: 'Note: Only .pdf files. 5mb max file size'. There are four 'Attach File' buttons: 'ID Proof *', 'Address Proof *', 'Copy of The Tax Residency Certificate (TRC) *', and 'Optional Attachment'. At the bottom, there is a '< Back' button and a 'Continue >' button. The top of the page shows the e-Filing logo, a 'Call Us' button, language selection (English), and a 'Register' link for users without an account.

Step 9: Submission

Once you've completed all the previous steps, submit the Form.

By following these steps, non-residents can file their Form 10F on the Income Tax portal. Electronic filing of Form 10F is mandatory for claiming Tax Treaty benefits, and this guide ensures that you meet all the requirements seamlessly.