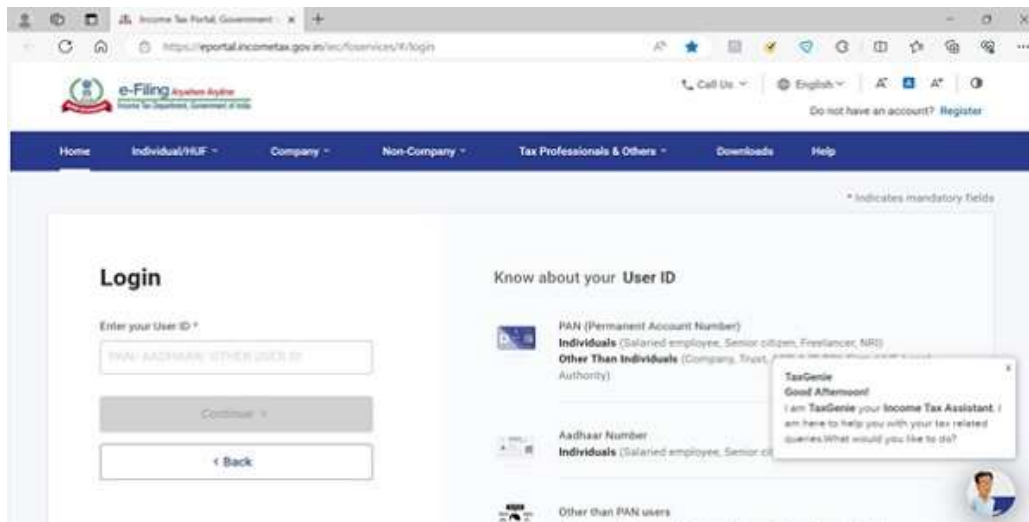


The Central Board of Direct Taxes (CBDT) introduced a crucial change in July 2022, mandating electronic filing of Form 10F. While there was a relaxation granted till September 30, 2023 to non-residents who were not having PAN and were not required to obtain PAN, with effect from October 1, 2023, electronic 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:

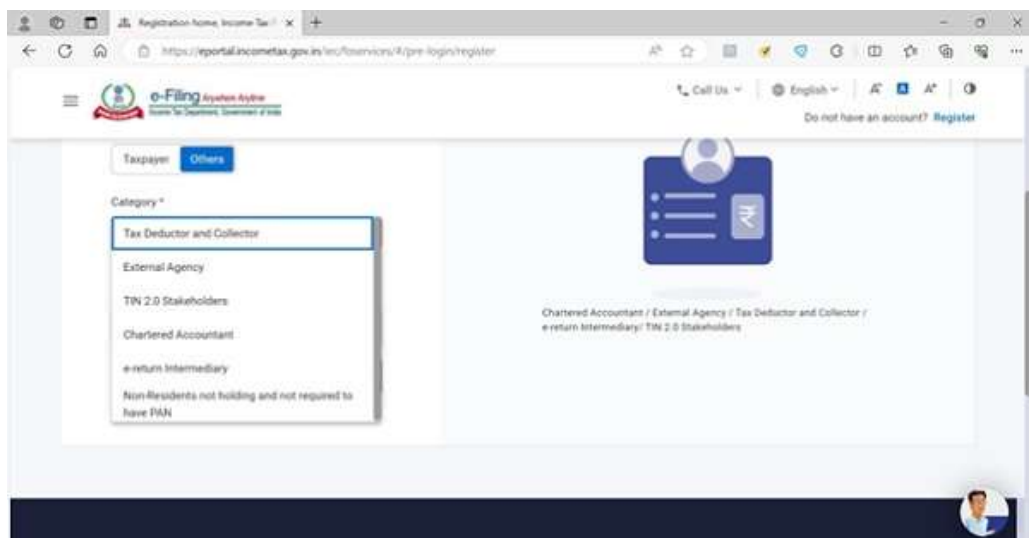
Step 1: Access the E-Filing Web Portal

- 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, Income' page on the e-Filing portal. The page is titled 'Please provide required details for each section.' and includes a 'Please Note' box stating: '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.'

The 'Basic Details' section is active and contains the following information:

- Category of Taxpayer: Individual Other than Individual
- Full Name: Liberty
- Date of Incorporation: 13-Jun-2017
- Tax Identification Number: 2225500
- Country of Residence: ALBANIA

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 includes a 'Please Note' box stating: 'Please provide required details for each section.'

The 'Key Person Details' section is active and contains the following information:

- Full Name of key person: Khushi
- Date Of Birth: 11-Feb-1997
- Tax Identification Number of key person: ITZOKDW
- Designation: CEO

Navigation buttons include 'Back' and 'Continue'.

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' step of the registration process on the e-Filing portal. The page is titled 'Registration contact details, Inc.' and the URL is 'https://portal.incometax.gov.in/inf/services/K/pre-login/register'. The portal header includes the e-Filing logo and the text 'Do not have an account? Register'. Below the header, there are four tabs: 'Basic Details', 'Key Person Details', 'Contact Details', and 'Attachments'. The 'Contact Details' tab is active. The form contains the following fields:

- 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 *: 797772881
- 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 on the right side of the form states: 'On click of "Continue" different OTPs will be sent on Primary Mobile Number and Email Id for verification.' At the bottom left, there is a 'Back' button, and at the bottom right, there is a 'Continue' button. A small profile picture of a man is visible in the bottom right corner.

Step 6: Postal Address

Input the postal address of the company.

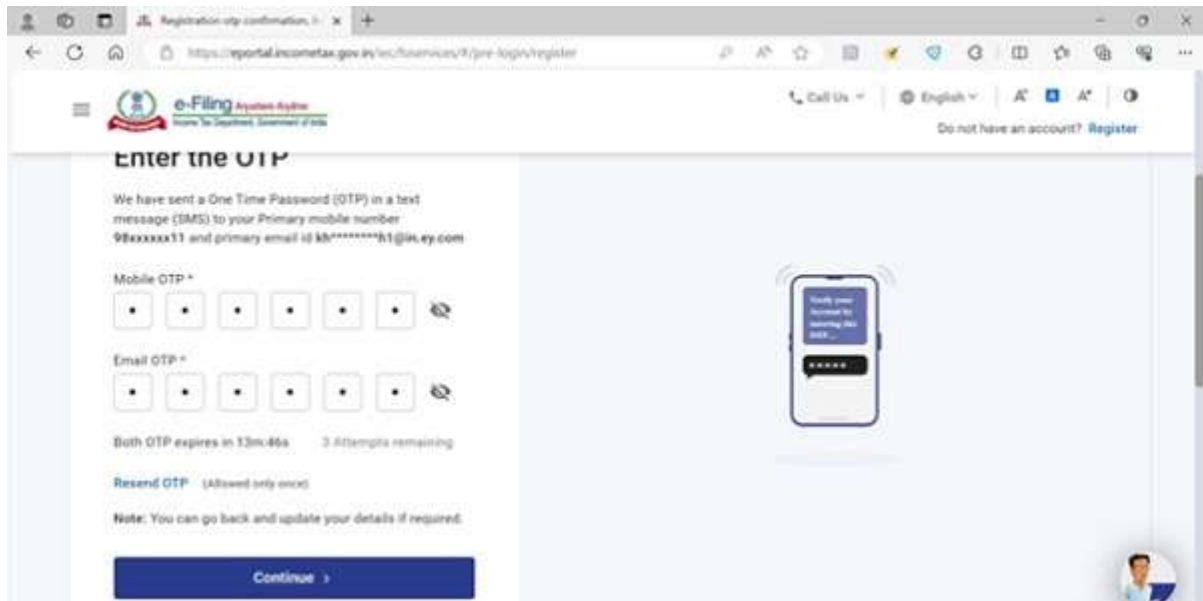
The screenshot shows the 'Postal Address' step of the registration process on the e-Filing portal. The page is titled 'Registration contact details, Inc.' and the URL is 'https://portal.incometax.gov.in/inf/services/K/pre-login/register'. The portal header includes the e-Filing logo and the text 'Do not have an account? Register'. Below the header, there are four tabs: 'Basic Details', 'Key Person Details', 'Contact Details', and 'Attachments'. The 'Contact Details' tab is active. The form contains the following fields:

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

At the bottom left, there is a 'Back' button, and at the bottom right, there is a 'Continue' button. A small profile picture of a man is visible in the bottom right corner.

Step 7: OTP Confirmation

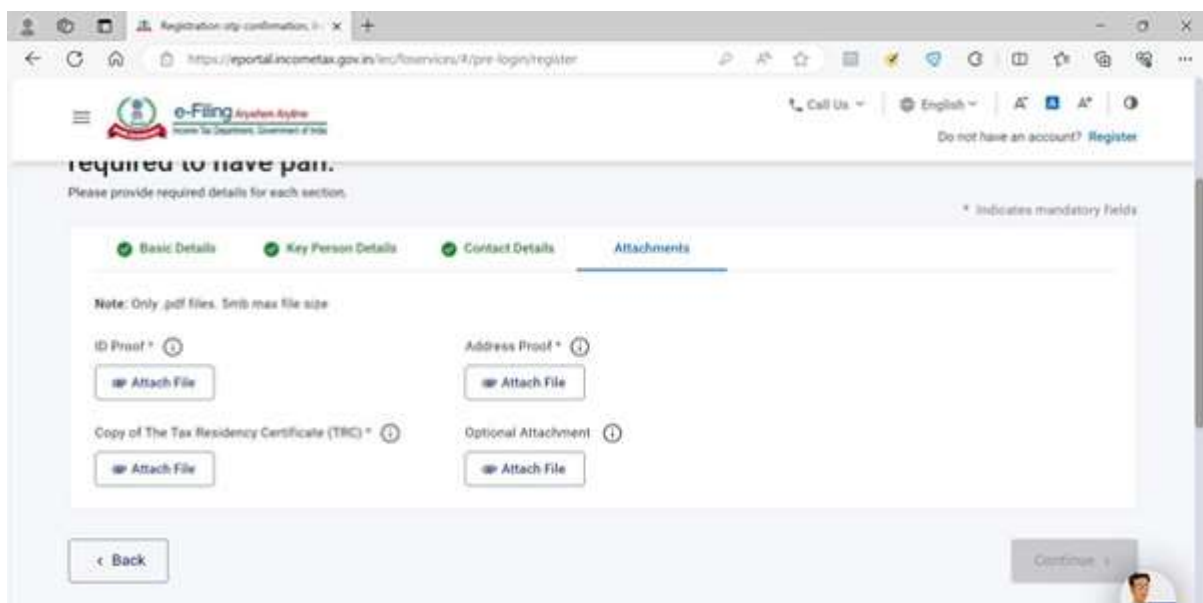
Enter the OTP received on your primary email ID and primary mobile number.



The screenshot shows the 'Enter the OTP' page on the e-Filing portal. The page header includes the e-Filing logo and navigation options. The main content area contains a message: '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'. Below this, there are two rows of input fields for 'Mobile OTP' and 'Email OTP', each with a 'Resend OTP' link. A timer indicates 'Both OTP expires in 13m:46s' and '3 Attempts remaining'. A 'Continue' button is at the bottom. An illustration of a smartphone with an OTP message is shown on the right.

Step 8: Document Attachments

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



The screenshot shows the 'required to have paid' page on the e-Filing portal. The page header includes the e-Filing logo and navigation options. The main content area contains a message: 'Please provide required details for each section.' Below this, there are four sections: 'Basic Details', 'Key Person Details', 'Contact Details', and 'Attachments'. The 'Attachments' section is active and contains four 'Attach File' buttons for 'ID Proof', 'Address Proof', 'Copy of The Tax Residency Certificate (TRC)', and 'Optional Attachment'. A 'Back' button is at the bottom left and a 'Continue' button is at the bottom right.

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.