

Relevant extract of the notification on Tax Residency Certificate issued by the Ministry of Finance (Central Board of Direct Taxes) India is as under:

“(1).....

.....

Certificate for claiming relief under an agreement referred to in section 90 and 90A.

21AB (1) The certificate referred to in sub-section (4) of section 90 and subsection (4) of section 90A to be obtained by an assessee, not being a resident in India, **from the Government of the country or the specified territory shall contain the following particulars, namely:**

- (i) Name of the assessee;
- (ii) Status (individual, company, firm etc.) of the assessee;
- (iii) Nationality (in case of individual);
- (iv) Country or specified territory of incorporation or registration (in case of others);
- (v) Assessee’s tax identification number in the country or specified territory of residence or in case 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;
- (vi) Residential status for the purposes of tax;
- (vii) Period for which the certificate is applicable; and
- (viii) Address of the applicant for the period for which the certificate is applicable;

(2) The certificate referred to in sub-rule (1) shall be duly verified by the Government of the country or the specified territory of which the assessee, referred to in sub-rule (1), claims to be a resident for the purposes of tax.

(3).....

(4).....”