

<sup>1</sup>[Form No. 10-II

Statement of exempt income under clause (23FF) of section 10 of the Income-tax Act, 1961

[See sub-rule (2) of rule 2DD]

S.No.										
1.	Name of the specified fund									
2.	Permanent Account Number of the specified fund									
3.	Registered address of the specified fund									
4.	Legal status of the specified fund [company/trust/limited liability partnership/body corporate]		<b>(Drop down)</b>							
5.	Date of establishment/incorporation		d	d	m	m	y	y	y	y
6.	Date of commencement of operations		d	d	m	m	y	y	y	y
7.	1.	Registration number as per the certificate of registration issued by the International Financial Services Centres Authority								
	2.	Date of registration	d	m	m	y	y	y	y	
8.	Whether all the units of the specified Fund are held by non-residents other than units held by a sponsor or a german		Yes/No <input type="text"/>							
9.	Name of the original fund and its wholly owned special purpose vehicle									
10.	Registered address of the original fund and its wholly owned special purpose vehicle									
11.	Whether the original fund is a person resident in India		Yes/No <input type="text"/>							
12.	Whether the original fund is a resident of a country or a specified territory with which an agreement referred to in sub-section (1) of section 90 or sub-section (1) of section 90A has been entered into; or is established or incorporated or registered in a country or a specified territory as may be notified by the Central Government in this behalf		Yes/No <input type="text"/>							
13.	Whether the original fund and its activities are subject to applicable investor protection regulations in the country or specified territory where it is		Yes/No <input type="text"/>							

	established or incorporated or is a resident						
14.	Whether the original fund fulfils conditions as may be prescribed under clause (viiad) of section 47					Yes/No	
15.	Country of residence of the original fund						
16.	Legal status of the original fund and its wholly owned special purpose vehicle [company/trust/limited liability partnership/body corporate]					(drop down)	
17.	Taxpayer's registration number or any unique identification number of the original fund allotted and its wholly owned special purpose vehicle in the country of residence						
18.	Details of the shares transferred :-						
	S.No.	Name of the company resident in India whose shares are transferred	No. of Shares	Date of acquisition	Cost of acquisition	Date of transfer	Sale consideration
		(A)	(B)	(c)	(d)	(E)	(F)
19.	<b>Computation of the exempt income under clause (23FF) of section 10 of the Income-tax Act, 1961</b>						
	Income of the nature of capital gains, arising or received by the resultant fund, on account of transfer of share of a company resident in India (1)					Rs.	
	Aggregate value of daily 'assets under management' of the specified fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India), , from the date of acquisition of the share of a company resident in India by the specified fund to the date of transfer of such share (2)						
	Aggregate value of daily total 'assets under management' of the specified fund, from the date of acquisition of the share of a company resident in India by the specified fund to the date of transfer of such share (3)						
	Ratio as prescribed under rule 2DD (4)					(2)/(3)	
Income attributable to units held by non-resident (not being a permanent establishment of a non-resident in India) (5)					(1)*(4)]		

I, \_\_\_\_\_ (Name in full and in block letters) son/daughter/wife of, \_\_\_\_\_ do hereby solemnly declare that to the best of my knowledge and belief what is stated above, including the accompanying documents to this form, is correct and complete. I further declare that I am furnishing such statement in my capacity as, \_\_\_\_\_ (designation) and that I am competent to furnish this statement and verify it. It is also verified that the certification of

the accountant in Form 10IL has been filed on, \_\_\_\_\_.

Verified today the, \_\_\_\_\_ day of, \_\_\_\_\_

Place, \_\_\_\_\_ Signature \_\_\_\_\_

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1. Inserted by the Income-Tax (Thirty-Fourth) Amendment Rules, 2021, w.e.f. **27-12-2021**.