

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]**

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION

New Delhi, the 13th of July, 2018

INCOME-TAX

G.S.R. 647(E).— In exercise of the powers conferred by section 295 read with sub-section (1) of section 245Q of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. **Short title and commencement.**— (1) These rules may be called the Income-tax (7th Amendment) Rules, 2018.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962,—

(A) in rule 44E, in sub-rule (1),—

(i) in clause (c), for the words, brackets and letters “sub-clause (ia) of clause (b)”, the words, brackets and letters “item (III) of sub-clause (A) of clause (b)” shall be substituted;

(ii) in clause (d), for the words, brackets and letter “sub-clause (iii) of clause (b)”, the words, brackets and letters “item (IV) of sub-clause (A) of clause (b)” shall be substituted;

(iii) in clause (e), for the words, brackets and letters “sub-clause (iia) of clause (b)”, the words, brackets and letters “item (V) of sub-clause (A) of clause (b)” shall be substituted;

(B) in the Appendix II, —

(i) in Form 34C,—

(a) in the heading, for the words “Form of application”, the words “Form of application by a non-resident applicant” shall be substituted;

(b) after item 13, the following items shall be inserted, namely:—

“14. Taxpayer Registration Number/ Taxpayer Identification Number/ Functional equivalent/ Any unique number used for identification by the Government of that country/specified territory of which applicant claims to be a resident.

15.	Particulars of the Parent Company(-ies) of the applicant:	
	(a) Name of Immediate parent company of applicant	
	(b) Address of Immediate parent company of applicant	
	(c) Country of residence of Immediate parent company of applicant	

	(d) Permanent Account Number of Immediate parent company of applicant (if allotted)	
	(e) Taxpayer Registration Number/ Taxpayer Identification Number/ Functional equivalent/ Any unique number used for identification of the Immediate parent company of applicant by the Government of that country/specified territory of which it claims to be a resident	
	(f) Name of Ultimate parent company of applicant	
	(g) Address of Ultimate parent company of applicant	
	(h) Country of residence of Ultimate parent company of applicant	
	(i) Permanent Account Number of Ultimate parent company of applicant (if allotted)	
	(j) Taxpayer Registration Number/ Taxpayer Identification Number/ Functional equivalent/ Any unique number used for identification of the Ultimate parent company of applicant by the Government of that country/specified territory of which it claims to be a resident”;	

(ii) in Form 34D, for item 5, the following item shall be substituted, namely:—

“5.	Particular(s) of the non-resident with whom the transaction is undertaken or proposed to be undertaken	
	(a) Name of the non-resident	
	(b) Address of the non-resident	
	(c) Telephone and Fax Number of the non-resident	
	(d) Permanent Account Number of the non-resident (if allotted)	
	(e) Taxpayer Registration Number/ Taxpayer Identification Number/ Functional equivalent/ Any unique number used for identification of the non-resident by the Government of that country/specified territory of which it claims to be a resident.	
	(f) Name of Immediate parent company of the non-resident	
	(g) Address of Immediate parent company of the non-resident	
	(h) Country of residence of Immediate parent company of the non-resident	
	(i) Permanent Account Number of Immediate parent company of the non-resident (if allotted)	
	(j) Taxpayer Registration Number/ Taxpayer Identification Number/ Functional equivalent/ Any unique number used for identification of the Immediate parent company of the non-resident by the Government of that country/specified territory of which it claims to be a resident	
	(k) Name of Ultimate parent company of the non-resident	
	(l) Address of Ultimate parent company of the non-resident	
	(m) Country of residence of Ultimate parent company of the non-resident	
	(n) Permanent Account Number of Ultimate parent company of the non-resident (if allotted)	
	(o) Taxpayer Registration Number/ Taxpayer Identification Number/ Functional equivalent/ Any unique number used for identification of the Ultimate parent company of the non-resident by the Government of that country/specified territory of which it claims to be a resident”;	

(iii) in Form 34DA, in the heading, for the word, figures, brackets and letters “section 245N(b)(iia)”, the word, figures, brackets and letters “section 245N(b)(A)(III)” shall be substituted.

[Notification No. 31/2018/F.No. 370142/34/2016-TPL(Part)]

(Dr. T.S. Mapwal)
Under Secretary (Tax Policy and Legislation)

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) *vide* notification number S.O.969(E), dated the 26th March, 1962 and last amended *vide* notification number S.O. No. 2087(E) dated the 24th May, 2018.