



**Income Tax Department**  
Government of India

# **Central Board of Direct Taxes, e-Filing Project**

## **Form 3CEB - Schema Change Document**

**Version 1.3**

**28<sup>th</sup> March 2025**

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## Document Revision List

**Document Name:** 'Form 3CEB Schema Changes'

**Version Number:** 1.3

### Revision Details

| Version No. | Revision Date    | Revision Description | Page Number |
|-------------|------------------|----------------------|-------------|
| 1.3         | 28 March, 2025   | Refer Section 2.3    | 5-6         |
| 1.2         | 8 August, 2024   | Refer Section 2.2    | 4           |
| 1.1         | 29 March, 2024   | Refer Section 2.1    | 3           |
| 1.0         | 27 October, 2022 | Initial Release      | NA          |

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## 1 Purpose

The purpose of this document is to track the changes done in Form 3CEB Schema post first release.

## 2 Release changes

Below section describes the list of JSON schema changes since the first production release of the schema.

### 2.1 Schema changes as on 29 March 2024

**Table 1: 29 March 2024 Changes**

| Sl. No. | JSON Root Element                       | JSON element name             | Change | Change Description                           |
|---------|-----------------------------------------|-------------------------------|--------|----------------------------------------------|
| 1.      | data/form3cebDomesticTransactionDetails | entrpName                     | Added  | New field added in new clause 25             |
| 2.      | data/form3cebDomesticTransactionDetails | descType                      | Added  | New field added in new clause 25             |
| 3.      | data/form3cebDomesticTransactionDetails | businessDesc                  | Added  | New field added in new clause 25             |
| 4.      | data/form3cebDomesticTransactionDetails | Quantity                      | Added  | New field added in new clause 25             |
| 5.      | data/form3cebDomesticTransactionDetails | reInNature                    | Added  | New field added in new clause 25             |
| 6.      | data/form3cebDomesticTransactionDetails | amtType                       | Added  | New field added in new clause 25             |
| 7.      | data/form3cebDomesticTransactionDetails | amtAsPerBooks                 | Added  | New field added in new clause 25             |
| 8.      | data/form3cebDomesticTransactionDetails | amtAsComputed                 | Added  | New field added in new clause 25             |
| 9.      | data/form3cebDomesticTransactionDetails | methodUsed                    | Added  | New field added in new clause 25             |
| 10.     | data/form3cebDomesticTransactionDetails | Observations                  | Added  | New field added in new clause 25             |
| 11.     | Data                                    | domesticTransactionFlag       | Added  | New field added in new clause 25             |
| 12.     | Data                                    | domesticTransactionDocDetails | Added  | Tag added to store csv data of new clause 25 |

## 2.2 Schema changes as on 08 August 2024

**Table 2: 08 August 2024 Changes**

| Sl. No. | JSON Root Element                         | JSON element name | Change   | Change Description                                                                                                     |
|---------|-------------------------------------------|-------------------|----------|------------------------------------------------------------------------------------------------------------------------|
| 1.      | data/form3cebTranTangibleAddress          | country           | Modified | Description changed from Country to Country/Region in clause 11A, 11B, 11C, 12, 13, 14, 15, 16, 17, 18, 19, 20 and 21. |
|         | data/form3cebDomEntrpAddress              |                   |          |                                                                                                                        |
|         | data/form3cebTranTangibleAddressC         |                   |          |                                                                                                                        |
|         | data/form3cebTranIntangibleAddress        |                   |          |                                                                                                                        |
|         | data/form3cebTranServicesAddress          |                   |          |                                                                                                                        |
|         | data/form3cebTranMoneyAddress             |                   |          |                                                                                                                        |
|         | data/form3cebTranGuaranteeAddress         |                   |          |                                                                                                                        |
|         | data/form3cebTranMarketSecuritiesAddress  |                   |          |                                                                                                                        |
|         | data/form3cebTranMutualAgreementAddresses |                   |          |                                                                                                                        |
|         | data/form3cebTranBusinessAddress          |                   |          |                                                                                                                        |
|         | data/form3cebTranBearerOnAssetAddress     |                   |          |                                                                                                                        |
|         | data/form3cebTranPriorAgreementAddress    |                   |          |                                                                                                                        |
|         | data/form3cebTranAcquireGoodsAddress      |                   |          |                                                                                                                        |
| 2.      | data/CountryCode                          | CountryCode       | Modified | Updated description of country as TAIWAN for the country TAIWAN, PROVINCE OF CHINA[A].                                 |
| 3.      | Form_Details                              | schemaVersion     | Modified | Schema version has been updated to 1.2 from 1.1                                                                        |

## 2.3 Schema changes as on 28 March 2025

Table 3: 28 March 2025 Changes

| Sl. No. | JSON Root Element                       | JSON element name | Change   | Change Description                             |
|---------|-----------------------------------------|-------------------|----------|------------------------------------------------|
| 1.      | acquireGoodsFlag                        | required          | Removed  | Field has been removed from required parameter |
|         | acquireGoodsFlagB                       |                   |          |                                                |
|         | moreProfitFlag                          |                   |          |                                                |
|         | personBusinessFlag                      |                   |          |                                                |
|         | otherFlag                               |                   |          |                                                |
|         | data/CountryCode                        |                   |          |                                                |
|         | Form_Details                            |                   |          |                                                |
| 2.      | data/form3cebTranTangibleAddress        | addrLine1         | Modified | Increased the max length to 400                |
|         | data/form3cebDomEntrpAddress            |                   |          |                                                |
|         | data/form3cebTranTangibleAddressC       |                   |          |                                                |
|         | data/form3cebTranIntangibleAddress      |                   |          |                                                |
|         | data/form3cebTranServicesAddress        |                   |          |                                                |
|         | data/form3cebTranMoneyAddress           |                   |          |                                                |
|         | data/form3cebTranGuaranteeAddress       |                   |          |                                                |
|         | data/form3cebTranMktSecuritiesAddress   |                   |          |                                                |
|         | data/form3cebTranMutualAgreementAddress |                   |          |                                                |
|         | data/form3cebTranBusinessAddress        |                   |          |                                                |
|         | data/form3cebTranBearOnAssetAddress     |                   |          |                                                |
|         | data/form3cebTranPriorAgreementAddress  |                   |          |                                                |
|         | data/form3cebTranAcquireGoodsAddress    |                   |          |                                                |

|    |              |               |          |                                                 |
|----|--------------|---------------|----------|-------------------------------------------------|
| 3. | Form_Details | schemaVersion | Modified | Schema version has been updated to 1.3 from 1.2 |
|----|--------------|---------------|----------|-------------------------------------------------|