

<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]**

|              |                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                 |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|---|---|---|---|--|--|--|--|--|--|--|--|--|--|--|--|
| <b>S.No.</b> |                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                 |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>1.</b>    | Name of the specified fund                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                 |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>2.</b>    | Permanent Account Number of the specified fund                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                 |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>3.</b>    | Registered address of the specified fund                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                 |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>4.</b>    | Legal status of the specified fund [company/trust/limited liability partnership/body corporate]                                                                                                                                                                                                                                                               | <b>(Drop down)</b>                                                                                                                                                                                                                              |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>5.</b>    | Date of establishment/incorporation                                                                                                                                                                                                                                                                                                                           | <table border="1"> <tr> <td>d</td><td>d</td><td>m</td><td>m</td><td>y</td><td>y</td><td>y</td><td>y</td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table> | d | d | m | m | y | y | y | y |  |  |  |  |  |  |  |  |  |  |  |  |
| d            | d                                                                                                                                                                                                                                                                                                                                                             | m                                                                                                                                                                                                                                               | m | y | y | y | y |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |
|              |                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                 |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>6.</b>    | Date of commencement of operations                                                                                                                                                                                                                                                                                                                            | <table border="1"> <tr> <td>d</td><td>d</td><td>m</td><td>m</td><td>y</td><td>y</td><td>y</td><td>y</td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table> | d | d | m | m | y | y | y | y |  |  |  |  |  |  |  |  |  |  |  |  |
| d            | d                                                                                                                                                                                                                                                                                                                                                             | m                                                                                                                                                                                                                                               | m | y | y | y | y |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |
|              |                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                 |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>7.</b>    | 1. Registration number as per the certificate of registration issued by the International Financial Services Centres Authority                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                 |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |
|              | 2. Date of registration                                                                                                                                                                                                                                                                                                                                       | <table border="1"> <tr> <td>d</td><td>m</td><td>m</td><td>y</td><td>y</td><td>y</td><td>y</td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>  | d | m | m | y | y | y | y |   |  |  |  |  |  |  |  |  |  |  |  |  |
| d            | m                                                                                                                                                                                                                                                                                                                                                             | m                                                                                                                                                                                                                                               | y | y | y | y |   |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |
|              |                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                 |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>8.</b>    | 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"/>                                                                                                                                                                                                                     |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>9.</b>    | Name of the original fund and its wholly owned special purpose vehicle                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                 |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>10.</b>   | Registered address of the original fund and its wholly owned special purpose vehicle                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                 |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>11.</b>   | Whether the original fund is a person resident in India                                                                                                                                                                                                                                                                                                       | Yes/No <input type="text"/>                                                                                                                                                                                                                     |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>12.</b>   | 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"/>                                                                                                                                                                                                                     |   |   |   |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>13.</b>   | 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 (viia) 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**.