

Category of Shareholders	Documents required to be submitted to ensure that no tax is deducted at source from dividend
Insurance Companies	<ol style="list-style-type: none"> 1. A self-declaration that they are covered by the second proviso to Section 194 of the Income-tax Act, 1961 and has full beneficial interest with respect to the shares owned by it; 2. Self-attested copy of registration certificate; and 3. Self-attested copy of PAN.
Mutual Funds	<ol style="list-style-type: none"> 1. A self-declaration that they are governed by the provisions of Section 10(23D) of the Income-tax Act, 1961; 2. Self-attested copy of registration certificate; and 3. Self-attested copy of PAN.
Alternative Investment Funds (AIF)	<ol style="list-style-type: none"> 1. A self-declaration that the income of the AIF is exempt under Section 10(23FBA) of the Income-tax Act, 1961 and that they are governed as Category I or Category II AIF under the SEBI regulations; 2. Self-attested copy of registration documents; and 3. Self-attested copy of PAN.
Other non-individual resident shareholders	<ol style="list-style-type: none"> 1. A self-declaration that dividend receivable by them is exempt from tax under Section 196 or other relevant provisions of the Income-tax Act, 1961; and 2. Self-attested copies of documents in support of the claim.