

Insurance Companies, Mutual Funds and domestic Alternative Investment Funds and other non-individual shareholders

No TDS will be deducted from dividend payable to Insurance Companies, Mutual Funds and domestic Alternative Investment Funds and other non-individual shareholders where the following documents complete in all respects are received from them.

Category of Shareholders	Documents required
Insurance Companies	<ul style="list-style-type: none">(i) 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;(ii) Self-attested copy of registration certificate; and(iii) Self-attested copy of PAN.
Mutual Funds	<ul style="list-style-type: none">(i) A self-declaration that they are governed by the provisions of Section 10(23D) of the Income-tax Act, 1961;(ii) Self-attested copy of registration certificate; and(iii) Self-attested copy of PAN.
Alternative Investment Funds (AIF)	<ul style="list-style-type: none">(i) 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;(ii) Self-attested copy of registration documents; and(iii) Self-attested copy of PAN.
Other non-individual resident shareholders	<ul style="list-style-type: none">(i) 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(ii) Self-attested copies of documents in support of the claim.