

Non-resident shareholders (including Foreign Portfolio Investors)

For availing the benefit of Tax Treaty Rate, the non-resident shareholders are required to submit the following documents to the Company complete in all respects:

- (i) Self-attested copy of Indian Tax Identification Number (PAN), if any;
- (ii) Self-attested copy of Tax Residency Certificate (TRC), covering the Tax Year 2026-27, issued by the tax authorities of the country of which the shareholder is a tax resident;
- (iii) **Form 41**, for the Tax Year 2026-27, generated electronically from the e-filing portal of the Income Tax Department;
- (iv) A self-declaration primarily covering the following:
 - that the non-resident shareholder is eligible to claim the benefit of the respective Tax Treaty in the Tax Year 2026-27;
 - that the non-resident shareholder receiving the dividend income is the beneficial owner of such income; and
 - that the dividend income is not attributable / effectively connected to any Permanent Establishment (PE) or Fixed Base in India during the Tax Year 2026-27.

[Click here to download the self-declaration format](#)

- (v) In case of shareholder being tax resident of Singapore, please furnish the letter issued by the competent authority or any other evidence demonstrating the non-applicability of Article 24 - Limitation of Relief under India-Singapore DTAA.