



Non-resident taxpayers Exemption on E-filing of Form 10F Till 30th September 2023.

F. No. DGIT(S)-ADG(S)-3/e-Filing Notification/Forms/2023/ 13420

New Delhi, March 28, 2023

From 16 July 2022, The CBDT (Central Board of Direct Taxes) starts accepting form 10F in online mode only.

- However, while filing the 10F online, the PAN (permanent account Number) is required which creates problems for non-resident taxpayers who are exempted to obtain a PAN in India.
- Keeping in mind the hardships faced by non-resident taxpayers the CBDT has exempted this category of non-residents from e-filing Form 10F **till March 31, 2023.**

Since the issue still prevails with non-residents, hence the limit of partial exemption has been increased till **30 September 2023.**

**Form 10F has to be filled by a non-resident individual, who receives payments from India and does not have PAN and requires non-resident individual tax residency certificates.*

However, the non-resident may continue with the Manual filing as was directed before by Notification 3 of 2022.

