

FORM NO. 70

[See rule 141]

Annual Statement of exempt income and income taxable at concessional rate for an investment division of an offshore banking unit.

| Part-A | | |
|--------------------------|--|---|
| Basic Information | | |
| 1. | Name of the specified fund (declarant) | <i>(refer Note 1)</i> |
| 2. | Address of the registered office of the specified fund | <i>(refer Note 2)</i> |
| 3. | Legal status <i>(Select one)</i> | 1. Company 2. Trust 3. Limited Liability Partnership 4. Body corporate |
| 4. | Permanent Account Number | |
| 5. | Tax year ending | <i>dd/mm/yyyy</i> |
| 6. | Date of establishment / incorporation | <i>dd/mm/yyyy</i> |
| 7. | Date of commencement of operations | <i>dd/mm/yyyy</i> |
| 8. | (a) Registration number as per the certificate of registration as a Category-I foreign portfolio investor under the Securities and Exchange Board of India (Foreign Portfolio Investors) Regulations, 2019 | |
| | (b) Date of registration | <i>dd/mm/yyyy</i> |
| | (c) Please upload a copy of the certificate of registration | UPLOAD |
| Part- B | | |
| 9. | Whether conditions as mandated by rule 142 are fulfilled <i>(Select one)</i> | 1. Yes 2. No |
| 10. | Calculation of income accrued or arisen to, or received by an eligible investment division exempt under section 11 read with Table: Sl. Nos. 1 to 4 in Schedule VI to the Act | |
| | (a) | Income as a result of transfer of a capital asset referred to in section 70(1)(r) of the Act on a recognised stock exchange in any IFSC and where the consideration is paid or payable in convertible foreign exchange; |
| | (b) | Income as a result of transfer of securities (other than shares in a company resident in India); |
| | (c) | Income from securities issued by a non-resident (not being a permanent establishment of a non-resident in India) and where such income otherwise does not accrue or arise in India; |
| | (d) | Income from a securitisation trust which is chargeable under the head "Profits and gains of business or profession"; |
| | (e) | Income of the eligible investment division [(a) + (b) + (c) + (d)] |
| 11. | Calculation of income accrued or arisen to, or received by an eligible investment division taxable under section 210(3) of the Act | |
| | (a) | Income from securities as referred to in section 210(1)[Table: Sl. No. 1] |
| | (b) | Income by way of short-term capital gain referred to in section 210(1) [Table: Sl. No. 2], as a result of transfer of security (other than that referred to in section 196 of the Act) |
| | (c) | Income by way of short-term capital gain referred to in section 210(1) [Table: Sl. No. 3], as a result of transfer of security referred to in section 196 of the Act |

| | | |
|---|---|--|
| (d) | Income by way of long-term capital gain referred to in section 210(1) [Table: Sl. No. 4], as a result of transfer of a security (other than that referred to in section 198 of the Act) ; | |
| (e) | Income by way of long-term capital gain referred to in section 210(1) [Table: Sl. No. 5], as a result of transfer of a security referred to in section 198 of the Act | |
| (f) | Income of the eligible investment division [(a) + (b) + (c) + (d) + (e)] | |
| Verification | | |
| <p>I, _____, (name) holding Permanent Account Number _____, do hereby declare that to the best of my knowledge and belief what is stated in the form above is correct and complete. I further declare that I am furnishing such statement in my capacity as _____ (designation) and that I am competent to make this declaration and furnish this statement.</p> <p>Place:</p> <p>Date:</p> <p style="text-align: right;">Signature..... Name..... Designation.....</p> | | |

Note:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain (i) Country/Region, (ii) Flat/Door/Building, (iii) Road/Street/ Block/Sector, (iv) PIN/ZIP Code, (v) Post Office, (vi) Area/locality, (vii) District and (viii) State.
3. Amounts to be filled in ₹ unless otherwise provided.