

FORM NO. 178

[See rule 285(1)]

Statement of exempt income under Schedule VI [Table: Sl. No. 10]

Part A: Particulars of the Specified Fund		
1.	Name:	<i>(refer Note 1)</i>
2.	Address:	<i>(refer Note 2)</i>
3.	Permanent Account Number (PAN):	
4.	E-mail Id:	
5.	Contact Number:	Country Code Number
Part B: Other Details		
6.	Tax Year:	
7.	Legal status of the specified fund <i>(refer Note 3)</i> :	<i>(select one)</i>
8.	Date of establishment/incorporation:	
9.	Date of commencement of operations:	
10.	Registration Details:	
	(i) Registration number as per the certificate of registration issued by the International Financial Services Centres Authority	
	(ii) Date of registration:	
11.	Whether all the units of the specified Fund are held by non-residents other than units held by a sponsor or a manager:	
12.	Name of the original fund and its wholly owned special purpose vehicle:	
13.	Registered address of the original fund and its wholly owned special purpose vehicle:	<i>(refer Note 2)</i>
14.	Whether the original fund is a person resident in India:	Yes/No
15.	Whether the original fund is a resident of a country or a specified territory with which an agreement referred to in section 159(1) or section 159(2) has been entered into; or is established or incorporated or registered in a country or a specified territory as may be notified by the Central Government in this behalf:	Yes/No
16.	Whether the original fund and its activities are subject to applicable investor protection regulations in the country or specified territory where it is established or incorporated or is a resident:	Yes/No
17.	Whether the original fund fulfils conditions as may be prescribed under section 70(1)(u):	Yes/No
18.	Country of residence of the original fund:	
19.	Legal status of the original fund and its wholly owned special purpose vehicle <i>(refer Note 3)</i> :	<i>(select one)</i>

20.	Taxpayer's registration number or any unique identification number of the original fund allotted and its wholly owned special purpose vehicle in the country of residence:						
21.	Details of the shares transferred:						
	Sl. No.	Name of the company resident in India whose shares are transferred	Number of Shares	Date of acquisition	Cost of acquisition	Date of transfer	Sale consideration
	A	B	C	D	E	F	G
	1.						
	2.	<i>(Repeat, if required)</i>					
22.	Computation of the exempt income under Schedule VI [Table: Sl. No. 10]:						
	(i)	Income of the nature of capital gains, arising or received by the resultant fund, on account of transfer of share of a company resident in India [1]:					
	(ii)	Aggregate value of daily 'assets under management' of the specified fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India), from the date of acquisition of the share of a company resident in India by the specified fund to the date of transfer of such share [2]:					
	(iii)	Aggregate value of daily total 'assets under management' of the specified fund, from the date of acquisition of the share of a company resident in India by the specified fund to the date of transfer of such share [3]:					
	(iv)	Ratio as prescribed under rule 285 [4]:					[2] / [3]
	(v)	Income attributable to units held by non-resident (not being a permanent establishment of a non-resident in India) [5]:					[1] × [4]

Verification

This is to certify that all the details of the specified fund, including details of exempt income, declared above are true to the best of my knowledge and belief. I also affirm that I am making this application in my capacity as _____ (designation) and that I am holding PAN _____ and I am competent to make this application and verify it.

It is also verified that the certification of the accountant in Form No. 179 has been filed on _____.

Place:

Signature:

Date:

Name:

Designation:

Notes:

1. The name shall include full name of the specified fund.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. The legal status of the specified fund shall be selected from any of the following: —

(I)	Company
(II)	Trust
(III)	Limited Liability Partnership
(IV)	Body Corporate

4. Some of the information in the form would be pre-filled to the extent possible.
5. The amount mentioned in this form is to be filled in rupees unless stated otherwise.