

# **FORM NO. 43\***

## **Certificate of residence for the purposes of section 159**

### **GUIDANCE NOTES**

#### **A. Purpose**

Form 43 is the tax residency certificate issued by the Assessing Officer, certifying that a person is a resident of India for the purposes of Section 159 of the Income-tax Act, 2025. This tax residency certificate thus enables the taxpayer to claim benefits under a Double Taxation Avoidance Agreement (DTAA). The Form is prescribed under Rule 75(4) of the Income-tax Rules 2026.

#### **B. Who should file**

The Form is issued by the Assessing Officer upon application received in Form 42.

#### **C. Frequency & due dates**

N.A. as the form is issued by the Department upon receipt of application. There are no statutory due dates for issuing the same nor limit on the number of TRCs (if there are no overlapping time-periods in a tax year). The same depends on requirements of the taxpayer with regard to different time periods and different foreign tax authorities

#### **D. Structure of Form 43**

Form 43 contains Particulars of the taxpayer such as Name of the Individual or Entity, PAN, communication address, Email, Phone Number etc.

This is followed by a certificate from the Assessing Officer that the taxpayer is a resident of India for a stated period.

#### **E. What are the documents required to file the Form 43?**

The certificate is issued by the department when the application is received in Form 42 and the supporting documents listed therein and as required by Assessing Officer.

#### **F. What is the process flow of filing form 43?**

N.A. As the Assessing Officer Issues the Form

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**\*Corresponds to Form No. 10FB of the 1962 Rules.**

**Relevant Sections :** Sections 90 and 90A of the 1961 Act/Section 159(1) and (2) of the 2025 Act.

**Relevant Rules :** Rule 21AB(4) of the 1962 Rules/Rule 75(4) of the 2026 Rules.

## G. Outcome of processed Form 43

N.A. The form itself is issued by the department and not filed by taxpayers. Hence, there is no processing involved. Once Form 43 is given by the department, it means the tax residency certificate is received by the taxpayer who can then claim the benefits under DTAA in other tax jurisdictions.

## H. Brief note on broad or qualitative changes proposed

Part A standard template with particulars of the Applicant

## I. Common changes made across forms

- (1) To make Forms system-friendly and enable e-filing and uploading, certain anomalies found due to grouping of Name, Designation, Address, PAN have been separated into different boxes.
- (2) Sections, Clauses and Schedules changes as per the Income-tax Act, 2025.

## FAQs

### 1. *What is Form 43?*

**Ans:** Form 43 is the tax residency certificate issued by the Assessing Officer of the Indian Income-tax Department, certifying that a person is a resident of India for the purposes of Sections 159 (i.e., to claim benefits under a Double Taxation Avoidance Agreement (DTAA)).

### 2. *Who should file Form 43?*

**Ans:** Form 43 is not a form filed by the taxpayer. It is a Certificate of Residence issued by the department, when taxpayer files Form 42.

### 3. *Is Form 43 mandatory?*

**Ans:** Yes, Form 43 is the Tax Residency Certificate (TRC) issued by the Indian Income-tax Department. But, it is issued only on request of the taxpayer by filing Form 43.

### 4. *How many times can Form 43 be issued in a year?*

**Ans:** There is no specific statutory limit on the number of times Form 43 can be issued within a year in India, as long as each certificate relates to a distinct and valid period of a tax year.

Generally, ATRC (Form 43) is issued per financial/Tax year. If there are multiple types of income requiring application of multiple treaties or separate requirements from different foreign tax authorities, Form 43 can be obtained for each relevant purpose period. Thus, there's no annual cap like "only once per year" under Indian income-tax rules — issuance is based on need and validity period, not on a count limit.

### 5. *What documents are required to issue Form 43?*

**Ans:** Duly filled & signed Form 42, along with the documents as required in Form 42 are the basis on which Form 43 is issued.

**6. Can Form 43 be issued offline?**

**Ans:** Form 43 is to be issued on the ITBA by the Assessing Officer to the taxpayer and is then to be made available on the e-filing portal for easier access to the taxpayer.

**7. Why is Form 43 important?**

**Ans:** Form 43 is a Certificate of Residence issued by the department, when assessee files Form 42 to get Tax Residency certificate. Thus, Form 43 is the Tax Residency Certificate (TRC) in India that certifies that an individual, company, or entity is a resident of India. It is therefore crucial for claiming benefits under Double Taxation Avoidance Agreements (DTAA) in countries/specified territories.

# FORM NO. 44\*

## Statement of income from a country or region outside India and Foreign Tax Credit

### GUIDANCE NOTES

#### 1. Purpose:

Subject to satisfaction of conditions of Rule 76 of the Income-tax Rules, 2026, to claim foreign tax credit under Rule 76(1) or to intimate the Income Tax Department under Rule 76(14) about carry backward of loss of the current year or revision of return or similar statement, the case may be, of any year or any other reason resulting in refund of foreign tax for which credit has been claimed in any tax year(s), the assessee shall furnish Form No. 44 for relevant tax year.

#### 2. Who should file?

Only a resident assessee, having foreign income and intending to claim credit for foreign tax paid outside India on such foreign income should file Form No. 44 in accordance with Rule 76. Form No. 44 shall also be filed by a resident assessee under Rule 76(14) to intimate the Income Tax Department about carry backward of loss of the current year or revision of return or similar statement, the case may be, of any year or any other reason resulting in refund of foreign tax for which credit has been claimed in any tax year(s).

#### 3. Frequency & Due Dates:

<i>Frequency</i>	<i>Due Date</i>
To be filed for relevant tax year	As per Rules 76(12) and 76(13) of the Income-tax Rules, 2026:  Form No. 44 shall be furnished within 12 months from the end of the relevant tax year in which the corresponding foreign income has been offered to tax in India and the return for such tax year has been furnished within the time specified under section 263(1) or 263(4) of the Income-tax Act, 2025. Where the return has been furnished under section 263(6)(a) of the Income-tax

\*Corresponds to Form No. 67 of the 1962 Rules.

**Relevant Sections :** Section 295(2)(ha) of the 1961 Act/Section 533(2)(g) of the 2025 Act.

**Relevant Rules :** Rule 128 of the 1962 Rules/Rule 76 of the 2026 Rules.

<i>Frequency</i>	<i>Due Date</i>
	Act, 2025, Form No. 44 to the extent it relates to the income included in the updated return, shall be furnished on or before the date on which such return is furnished.

#### 4. Structure of Form:

Form No. 44 has three parts.

**PART A:** Particulars of the person

**PART B:** Details of income from a country or specified territory outside India which is offered to tax or assessed to tax in India and on which Foreign Tax Credit is claimed

**PART C:** Details regarding refund of foreign tax by foreign tax authority for which credit was already claimed in India

#### 5. Documents required to file Form No. 44:

- (i) Documents containing details of head-wise/source-wise income from a foreign country/specified territory which is offered to tax or assessed to tax in India and on which Foreign Tax Credit is claimed, details of foreign tax paid on such income; copy of the respective Double Taxation Avoidance Agreements wherever applicable; details of disputes, if any, regarding the foreign tax paid or part thereof in respect of all countries/specified territories from where the resident taxpayer has earned income
- (ii) Documents containing details regarding refund of foreign tax by foreign tax authority for which credit has already been claimed in India such as reason for refund of foreign tax, amount of the refund of the foreign tax, amount of the refunded foreign tax for which credit has already been claimed in India, tax year(s) in which credit of the refunded foreign tax has already been claimed in India

#### 6. Step-by-step process of filing Form No. 44:

Form No. 44 can be filed through e-filing portal using taxpayer's user ID and password.

Follow the below-mentioned steps to fill and submit the form through online mode:

Step 1: Log in to the e-filing portal using your user ID and password.

Step 2: Once logged in, navigate to your Dashboard, then click on e-File > Income Tax Forms > File Income Tax Forms.

Step 3: On the File Income Tax Forms page, select Form No. 44. Alternatively, enter Form No. 44 in the search box to find out and file the form.

Step 4: On the Instructions page, click Let's Get Started.

Step 5: On click of Let's Get Started, Form No. 44 is displayed. Fill all required details and attach the documents required under Rules 76(10) and 76(11) of the Income-tax Rules, 2026. Click Proceed.

Step 6: On the Preview page, verify the details and click Proceed to e-Verify.

Step 7: Click Yes to submit.

Step 8: On clicking Yes, you will be taken to the e-Verify page, where you can complete the verification process.

After successful e-Verification, a success message is displayed along with a Transaction ID and Acknowledgement Number. Please keep a note of the Transaction ID and Acknowledgement Number for future reference. Download a copy for your records. You will also receive a confirmation message on your email ID and mobile number registered with the e-filing portal.

## **7. Major changes as compared to erstwhile Form No. 67**

As per Rule 76(16), Form No. 44 is required to be verified by an accountant: - (a) where the assessee is a company; or (b) in all other cases where the amount of foreign tax paid outside India for a tax year equals or exceeds one lakh rupees.

## **FAQs**

### ***1. What is Form No. 44?***

**Ans:** Form No. 44 is a prescribed e-form for filing 'Statement of income from a country or specified territory outside India and Foreign Tax Credit' under Rule 76 of the Income-tax Rules, 2026.

### ***2. Who is required to file Form No. 44?***

**Ans:** Only a resident assessee, having foreign income and intending to claim credit for foreign tax paid outside India on such foreign income is required to file Form No. 44 in accordance with Rule 76 of the Income-tax Rules, 2026. This form shall also be furnished by a resident assessee under Rule 76(14) of the Income-tax Rules, 2026 in a case in a case where the carry backward of loss of the current year or revision of return or similar statement, the case may be, of any year or any other reason results in refund of foreign tax for which credit has been claimed in any tax year or years.

### ***3. Is filing of Form No. 44 mandatory?***

**Ans:** Filing of Form No. 44 is mandatory for a resident assessee under the circumstances specified in response to Question 2 above.

### ***4. What is the due date for filing Form No. 44?***

**Ans:** Form No. 44 shall be furnished within 12 months from the end of the relevant tax year in which the corresponding foreign income has been offered to tax in India and the return for such tax year has been furnished within the time specified under section 263(1) or 263(4) of the Income-tax Act, 2025. Where the return has been furnished under section 263(6)(a) of the Income-tax Act,

2025, Form No. 44 to the extent it relates to the income included in the updated return, shall be furnished on or before the date on which such return is furnished.

**5. How can Form No. 44 be filed?**

**Ans:** Form No. 44 can be filed electronically through the Income-tax e-filing portal using the assessee's user ID and password.

**6. Can Form No. 44 be filed offline?**

**Ans:** No. Form No. 44 is an electronic form and can be filed only in online mode through the e-filing portal.

**7. What are the main parts of Form No. 44?**

**Ans:** Form No. 44 has three parts:

**PART A:** Particulars of the person

**PART B:** Details of income from a country or specified territory outside India which is offered to tax or assessed to tax in India and on which Foreign Tax Credit is claimed

**PART C:** Details regarding refund of foreign tax by foreign tax authority for which credit was already claimed in India

**8. Is any document required to be attached with Form No. 44?**

**Ans:** Yes. The following documents are required to be attached with Form No. 44:

- (a) certificate or statement specifying the nature of income and the amount of tax deducted therefrom or paid by the assessee, —
  - (i) from the tax authority of the country or specified territory outside India; or
  - (ii) from the person responsible for deduction of such tax; or
  - (iii) signed by the assessee;

Further, the aforesaid certificate or statement furnished by the assessee shall be valid if it is accompanied by, —

- (i) an acknowledgement of online payment or bank counter foil or challan for payment of tax where the payment has been made by the assessee;
- (ii) proof of deduction where the tax has been deducted.

**9. Is verification by an accountant required in all cases?**

**Ans:** No. Form No. 44 shall be verified by an accountant: -

- (a) where the assessee is a company; or
- (b) in all other cases where the amount of foreign tax paid outside India for a tax year equals or exceeds one lakh rupees.

**10. What information/document is required for filing Form No. 44?**

**Ans:** The following information/document is required:

- (i) Documents containing details of head-wise/source-wise income from a foreign country/specified territory which is offered to tax or assessed to tax in India and on which Foreign Tax Credit is claimed, details of foreign tax paid on such income; copy of the respective Double Taxation Avoidance Agreements wherever applicable; details of disputes, if any, regarding the foreign tax paid or part thereof in respect of all countries/specified territories from where the resident taxpayer has earned income
- (ii) Documents containing details regarding refund of foreign tax by foreign tax authority for which credit has already been claimed in India such as reason for refund of foreign tax, amount of the refund of the foreign tax, amount of the refunded foreign tax for which credit has already been claimed in India, tax year(s) in which credit of the refunded foreign tax has already been claimed in India