

Consequences of Non-compliance:

DTAA benefit will not be available to the taxpayer in the absence of Form 41 and TRC.

Key feature:

Aadhaar and PAN are not mandatory.



Key Enhancement:

TRC is to be uploaded with the Form itself to enable easier processing and verification.

Directorate of Income Tax

(Public Relations, Publications & Publicity)
6th Floor, Mayur Bhawan, Connaught Circus, New Delhi - 110001

@incometaxindiaofficial @incometaxindia.official @Income Tax India
@IncomeTaxIndia @Income Tax India Official

March, 2026

Disclaimer: This brochure should not be construed as an exhaustive statement of the law. For details, reference should always be made to the relevant provisions in the Acts and the Rules

www.incometaxindia.gov.in

Income Tax Department

Central Board of Direct Taxes

Read, File, Smile - The Simplified Tax Form Series



FORM NO. 41
[See rule 75(1)]
Information to be provided under section 159(8).

Part A: Particulars of the Applicant			
1.	Name:		(refer Note 1)
2.	Address:		(refer Note 2)
3.	Communication Address in India (if available):		(refer Note 3)
4.	Permanent Account Number (PAN) (if available):		
5.	E-mail Id:		
6.	Contact Number:	Country Code / Number	
Part B: Residential Information			
7.	Tax Year:		
8.	Status:		(refer Note 4)
9.	Country of residence (in the case of an individual) or Country/Region of incorporation/ registration (in the case of others):		(refer Note 5)
10.	Tax Identification Number (TIN) in country/region of residence:		(refer Note 6)
11.	Period for which the residential status as mentioned in the certificate referred to in section 159(8) is applicable:		
12.	Address of the assessee in the country or region outside India during the period for which the certificate, mentioned in Sl. No. 11, is applicable:		
13.	Certificate referred to in section 159(8):		Upload the
Declaration			

Form No. 41
(Erstwhile Form No. 10F)



SCAN
DOWNLOAD
SMILE

RULES AND FORMS FOR CLAIMING TAX BENEFIT UNDER DOUBLE TAX AVOIDANCE AGREEMENT (DTAA) BY A NON-RESIDENT TAXPAYER

Rule – 75 of the Income Tax Rules, 2026 (Erstwhile Rule No. 21AB of Income Tax Rules 1962):

Documents and information for claiming DTAA benefits under sections 159 (1) and 159 (2) of Income Tax Act, 2025

Form No. 41 (Erstwhile Form 10F):

A Non-Resident Taxpayer is required to file a 'self-declaration' in Form No. 41 on the Income Tax e-Filing portal for claiming DTAA benefits.





The process flow of filing form no. 41-

Registration: Non-resident taxpayers can register on the Income Tax e-filing portal. They can register even without PAN;

Form 41 Submission: Taxpayer can submit Form No. 41 electronically on the e-filing portal;

Verification by tax payer through OTP on registered phone and email.

Required documents & information-

- Tax Residency Certificate (TRC) issued by the tax authority of the country of residence;
- Tax Identification Number allotted to the taxpayer in the country of residence;
- Email ID;
- Mobile Number

Who should file:

Non-resident taxpayers-

- receiving income from India, and seeking DTAA benefits on taxation of income in India;
- that do not have a PAN in India, or are not required to file ITR in India, but whose payment is subject to TDS in India and want to avail Nil/Lower withholding tax rates under DTAA.



Frequency & Due date:

- Form is to be filed by the taxpayer, whenever DTAA benefits are claimed, i.e. whenever payments are being received, or when return of income has claim of DTAA benefit;
- Form is required to be filed only once in a tax year.