

## **Form 164– Statement by Persons Engaged in Production of Cinematograph Films or Specified Activities**

### **Purpose:**

Form 164 is a statutory annual statement required to be furnished by every person carrying on the production of a cinematograph film or engaged in any specified activity under **section 507 of the Income-tax Act, 2025**, in accordance with **Rule 236** of the Income-tax Rules.

The form ensures tax transparency and traceability in the entertainment, media, and event management sectors by requiring disclosure of:

- Details of each cinematograph film or specified activity undertaken during the tax year,
- Dates of commencement and completion of such film or activity, and
- Aggregate payments exceeding the prescribed monetary threshold made to persons engaged in such production or activity, along with TDS details where applicable.

### **Who Should File:**

Every person (individual, firm, LLP, company, or any other entity) who, during a tax year:

1. Carries on the production of a cinematograph film, or
2. Engages in any specified activity, including:
  - Event management,
  - Sports event management,
  - Documentary production,
  - Production of programmes for telecasting on television, OTT platforms, or similar platforms,
  - Other performing arts, or
  - Any other activity notified by the Central Government.

The obligation to furnish Form 164 applies **irrespective of whether the film or specified activity is completed during the tax year**.

### **Frequency & Due Date:**

Form 164 is required to be furnished **annually** for each tax year in which a cinematograph film is produced or a specified activity is undertaken.

<b>Period Covered</b>	<b>Due Date for Filing</b>
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<b>Period Covered</b>	<b>Due Date for Filing</b>
Each Tax Year	Within 60 days from the end of the tax year

### **Structure of Form 164:**

The finalised Form 164 has been streamlined into **three structured parts**, ensuring clarity and digital compatibility.

#### **Part A – Particulars of the Producer / Person Engaged in Specified Activity**

- Name, PAN, address, email ID, and contact details.
- Tax Deduction and Collection Account Number (TAN), where applicable.
- Residential status.
- Tax year for which the statement is furnished.
- Number of cinematograph films produced and/or specified activities undertaken during the tax year.

#### **Part B - Film / Activity-wise Details**

For each cinematograph film or specified activity undertaken during the tax year:

- Name of the film or specified activity.
- Nature of the film (celluloid or other than celluloid), where applicable.
- Nature of specified activity (selected from the prescribed list).
- Date of commencement.
- Whether the film or activity was completed during the tax year.
- Date of completion, where applicable.

#### **Part C - Payment and TDS Details**

- Details of **aggregate payments exceeding ₹50,000 per payee** made or credited during the tax year to persons engaged in the production of the cinematograph film or specified activity.
- For each such payee:
  - Name and PAN,
  - Film or specified activity to which the payment relates,
  - Nature of expenditure,
  - Break-up of amounts paid in cash, paid otherwise than cash, amount due, and total,

- Amount of tax deducted and section under which tax is deducted or deductible, wherever applicable.

**Declaration:**

A declaration by the authorised signatory affirming that the information furnished is true and correct to the best of his or her knowledge and belief, along with name, PAN, designation, place, and date.

**Documents Required for Filing Form 164:**

1. PAN of the producer or person engaged in specified activity.
2. TAN, where the filer is liable to deduct tax at source.
3. Details of each cinematograph film or specified activity, including commencement and completion dates.
4. Payment and TDS records relating to persons engaged in the film or specified activity.

**Filing Count and Context:**

Form 164 filings are estimated at approximately **2,500 filings** for the period from FY 2020–21 to FY 2024–25, underscoring its significance in monitoring compliance within:

- Film production houses,
- Television and OTT content producers,
- Sports event organisers, and
- Event management entities.

**Process Flow for Filing Form 164:**

1. **Identification** **of** **Obligation:**  
The person determines applicability of Form 164 for the tax year based on films produced or specified activities undertaken.
2. **Compilation** **of** **Data:**  
Film/activity details and aggregate payment information exceeding the prescribed threshold are collated.
3. **Preparation** **of** **Statement:**  
Form 164 is prepared in the prescribed structured format.
4. **Verification** **and** **Authentication:**  
The authorised signatory verifies the declaration digitally.

**5. Submission:**

The completed form is furnished electronically through the Income-tax Department's system.

**Outcome of Processed Form 164:**

- Acts as a key source of information for the Income-tax Department regarding expenditure incurred in film production and specified activities.
- Facilitates identification and verification of income earned by professionals, artists, technicians, and other persons engaged in such activities.
- Supports data-driven compliance monitoring and risk assessment.

**Brief Note on Broad or Qualitative Changes Proposed:**

The finalised Form 164 reflects alignment with the modern digital compliance framework.

Key qualitative changes include:

**1. Legal Reference Update:**

- Governing provision updated from section 285B of the Income-tax Act, 1961 to section 507 of the Income-tax Act, 2025.
- Use of the term "tax year" in place of "previous year" for consistency with the new Act.

**2. Form Structure Rationalisation:**

- Old Form: Broad Part A and Part B.
- Finalised Form: Three clearly defined parts (A–C) with activity-wise and payment-wise segregation.

**3. Enhanced Data Capture and Validation:**

- Structured fields for dates, payment break-up, and TDS particulars.

**4. Standardised Declaration:**

- Declaration aligned with other statutory statements, including name, PAN, and designation of the authorised signatory.

### Challenges and Solutions in the Revised Form 164:

Challenges (Old Form)	Solutions / Improvements (Finalised Form)
Limited validation leading to reporting errors	Structured digital fields improve accuracy and uniformity
Ambiguity in linking payments to specific films/activities	Explicit linkage mandated in Part C
Inconsistent terminology	Standardised usage of “tax year” and updated statutory references

### Common Changes Made Across Forms:

1. Statutory reference updated to **section 507 of the Income-tax Act, 2025** and Rule 236.
2. Terminology standardised by replacing “**previous year**” with “**tax year.**”
3. Form restructured into **Part A (filer details), Part B (film/activity details), and Part C (payment & TDS details).**
4. Enhanced capture of **PAN, email ID, contact number with country code, address, and residential status.**
5. Clear classification of **nature of film** and **nature of specified activity** through structured options.
6. Streamlined reporting of **commencement and completion dates**, including multi-year projects.
7. Payment reporting standardised with **break-up of cash, non-cash, due amounts, and total**, linked to each film/activity.
8. Simplified and uniform **declaration and verification** aligned with digital filing.
9. Currency representation standardised to “**₹**”.