

**FORM 43 – CERTIFICATE OF RESIDENCE FOR THE PURPOSES  
OF SECTION 159 OF THE ACT**

<b>Name of form as per I.T. Rules, 1962</b>	<b>Form 10FB</b>	<b>Name of form as per I.T. Rules, 2026</b>	<b>43</b>
<b>Corresponding section of I.T. Act, 1961</b>	<b>90 and 90A</b>	<b>Corresponding section of I.T. Act, 2025</b>	<b>159(1) and (2)</b>
<b>Corresponding Rule of I.T. Rules, 1962</b>	<b>21AB (4)</b>	<b>Corresponding Rule of I.T. Rules, 2026</b>	<b>75(4)</b>

**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

#### **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.