

## **Form 41 – Frequently Asked Questions**

### **Information to be provided under section 159(8) of the Act**

|  |                         |  |               |
|--|-------------------------|--|---------------|
| <b>Name of form as per I.T. Rules, 1962</b>    | <b>Form 10F</b>         | <b>Name of form as per I.T. Rules, 2026</b>    | <b>41</b>     |
| <b>Corresponding section of I.T. Act, 1961</b> | <b>90(5) and 90A(5)</b> | <b>Corresponding section of I.T. Act, 2025</b> | <b>159(8)</b> |
| <b>Corresponding Rule of I.T. Rules, 1962</b>  | <b>21AB</b>             | <b>Corresponding Rule of I.T. Rules, 2026</b>  | <b>75</b>     |

#### **1: What is Form 41?**

**Ans:** Form 41 is a self-declaration required under 159(8) of the Income-tax Act, 2025. It enables non-resident taxpayers to claim benefits under the Double Taxation Avoidance Agreement (DTAA) between India and their country of residence.

#### **2: Who should file Form 41?**

**Ans:** Non-resident individuals, companies, or other entities

- (a) receiving income from India and seeking to avail of DTAA benefits on taxation of income in India
- (b) that do not have a Permanent Account Number (PAN) in India or not required to file Income Tax Return in India but whose payment is subject to TDS in India and wish to avail lower or nil withholding tax rates under the applicable DTAA.

#### **3: Is Form 41 mandatory?**

**Ans:** Yes, Form 41 is mandatory for non-resident to claim DTAA benefits.

**4: What is the time limit for filing Form 41?**

**Ans:** There is no specific time-period for filing Form 41. The form is required to be furnished whenever treaty benefits are claimed. Thus, when issue of TDS deductions on payments from India arises, the form would be required. Where the DTAA benefit is claimed in ITR filed, the Form is required for processing the benefit claim.

**5: How many times can Form 41 be filed in a year?**

**Ans:** Form 41 must be filed annually (once per tax year) by non- resident when the non-resident is seeking to claim benefits under DTAA.

**6: What documents are required to file Form 41?**

**Ans:** Following documents are required for filing Form 41:

- **Tax Residency Certificate (TRC):** Issued by the tax authority of the country of residence, confirming the taxpayer's residency status. It must be valid for the relevant financial year in India. This is to be uploaded along with Form 41.
- **TIN:** Tax Identification Number allotted in the country of residence to the taxpayer.

**7: Can I edit Form 41 after submission?**

**Ans:** No. Once Form 41 is submitted and acknowledgment is generated, it **cannot be edited**. Ensure all details are correct before submission.

**8: Do I need to attach proof of tax payment?**

**Ans:** No. Form 41 does not require submission of any proof of tax payment

**9: While filling personal details, can I leave Aadhaar or mobile number blank?**

**Ans:**

- Aadhaar is no longer required in the personal details.
- Mobile number ensures faster communication and verification; it is recommended to provide it.

**10: What if I do not have a PAN?**

**Ans:** Form 41 can be submitted without a PAN also as those not required to obtain PAN or file return of income in view of DTAA exemption on taxation in India, are also required to file Form 41.

**11: Can Form 41 be filed offline?**

**Ans:** No. Form 41 can only be submitted **online** through the Income Tax e-Filing portal.

**12. What is the process flow of filing Form 41?**

**Ans:** The process flow is as under:-

- 1) **Registration:** Non-residents must register on the Income Tax e-filing portal. If they do not have a PAN, they can register under the new category for non-residents without PAN.
- 2) **Form 41 Submission:** After registration, taxpayer must login to the e-filing portal and submit Form 41 electronically.
- 3) **Verification:** The form can be verified using an Electronic Verification Code generated through pre-validated bank account or demat account,

through net banking or ATM (bank specific) or a Digital Signature Certificate (DSC), depending on the taxpayer's profile. For non-residents registering without PAN, OTP is sent to phone number and email for verification.

### **13: Why is Form 41 important?**

**Ans:** Filing Form 41 enables non-resident taxpayers to claim benefits under the Double Taxation Avoidance Agreement (DTAA) between India and their country of residence. In the absence of a valid electronically filed Form 41 (along with TRC and other documents), the DTAA benefit is not available. This means that

- (a) the Indian payer must deduct TDS at the rate applicable and
- (b) the income claimed exempt in ITR is to be taxed at applicable Indian tax rates.