

Form 43 – Frequently Asked Questions

Certificate of residence for the purposes of section 159 of the Act

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

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, A TRC (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.