30th June 2020

To
Listing Department
The National Stock Exchange of India Limited
Exchange Plaza,
Bandra-Kurla Complex, Bandra (East),
Mumbai 400051
Symbol: TRENT

To
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400001
Scrip Code: 500251

Dear Sir / Madam,

**Sub.: Communication to Shareholders - Intimation on Tax Deduction on Dividend**

Pursuant to the Finance Act, 2020, with effect from 1st April 2020, Dividend Distribution Tax is abolished and dividend income is taxable in the hands of the shareholders. In view of the same, please find enclosed herewith an email communication which is being sent to all the shareholders having their email address registered with the Company/Depositories explaining the process on withholding tax from dividends proposed to be paid to the shareholders, subject to the approval of the shareholders, at prescribed rates, along with the necessary annexures.

The communication shall also be placed on the Company's website at www.westside.com.

This is for your information and records.

Thanking you,

Yours faithfully,
For Trent Limited

M. M. Surti
Company Secretary

Encl.: as above
Sub: Trent Limited - Dividend @ ₹ 1/- per equity share for FY20 - Communication on tax deduction

Dear Shareholder,

We are pleased to inform you that the Board of Directors at their Meeting held on 22nd May 2020 has declared Dividend of ₹ 1/- per Equity Share of ₹ 1/- each (100%) for the Financial Year ended 31st March 2020. As you are aware, as per the Income Tax Act, 1961, as amended by the Finance Act, 2020, dividends paid or distributed by a company after 1st April 2020 shall be taxable in the hands of the shareholders. The Company shall, therefore be required to deduct tax at source at the time of making the payment of the Dividend, if declared at the Annual General Meeting of the Company to be held on 6th August 2020.

This communication provides the applicable Tax Deduction at Source (TDS) provisions under the Income Tax Act, 1961 for Resident and Non-Resident shareholder categories.

I. For Resident Shareholders -
Tax is required to be deducted at source under Section 194 of the Income Tax Act, 1961 at 7.5% on the amount of dividend where shareholder(s) have registered their valid Permanent Account Number (PAN) and at a rate of 20% for cases where the shareholder(s) does not have PAN / has not registered their valid PAN details in their account.

a. Resident Individuals:
No tax shall be deducted on the dividend payable to resident individuals if -
- Total dividend to be received by them during Financial Year 2020-21 does not exceed Rs.5,000/-.
- The shareholder provides Form 15G (applicable to any person other than a Company or a Firm) / Form 15H (applicable to an Individual above the age of 60 years), as per the attached Formats, provided that all the required eligibility conditions are met.
b. **Resident Non Individuals:**

- **Insurance Companies:** Public & Other Insurance Companies, a declaration that it has full beneficial interest with respect to the shares owned by it along with PAN.
- **Mutual Funds:** Self-declaration that they are specified in Section 10(23D) of the Income Tax Act, 1961 along with self-attested copy of PAN card and registration certificate.
- **Alternative Investment Fund (AIF):** AIF established/incorporated in India - Self-declaration that its income is exempt under Section 10 (23FBA) of the Income Tax Act, 1961 and they are governed by SEBI regulations as Category I or Category II AIF along with self-attested copy of the PAN card and registration certificate.
- **Other non Individual shareholders:** Who are exempt from TDS under provisions of Section 194 of the Income tax Act and who are covered u/s 196 of the Income tax Act 1961 are also not subject to withholding of any tax, are required to submit an attested copy of the PAN along with the documentary evidence in relation to the same.

c. In case where the shareholders provide certificate under Section 197 of the Income Tax Act, 1961 for lower / NIL withholding of taxes, rate specified in the said certificate shall be considered based on submission of self-attested copy of the same.

II. **For Non-Resident Shareholders -**

a. Taxes are required to be withheld in accordance with the provisions of Section 195 of the Income Tax Act, 1961 as per the rates in force. As per the relevant provisions of the Act, the withholding tax shall be at the rate of 20% (plus applicable surcharge and cess) on the amount of dividend payable to them. In case, certificate issued under Section 197/195 of the Income Tax Act, 1961 is given by non-resident shareholders for lower/ Nil withholding of taxes, rate specified in the said certificate shall be considered based on submission of self-attested copy of the same.

b. As per Section 90 of the Income Tax Act, the non-resident shareholder has the option to be governed by the provisions of the Double Tax Avoidance Treaty between India and the country of tax residence of the shareholder, if they are more beneficial to them. For this purpose, i.e. to avail Tax Treaty benefits, the non-resident shareholders will have to provide the following:

- Self-attested copy of the PAN Card allotted by the Indian Income Tax authorities. If the PAN is not allotted, please provide your email address, contact number, tax identification number allotted in the country of residence and address in country of residence.
- Self-attested copy of Tax Residency Certificate (TRC) (of FY 2019-20 or later) obtained from the tax authorities of the country of which the shareholder is resident.
- Self-declaration in Form 10F (attached herewith), if all the details required in this form are not mentioned in the TRC.
- Self-declaration by the non-resident shareholder of having no Permanent Establishment in India in accordance with the applicable Tax Treaty (of FY 2019-20 or later).
Self-declaration of Beneficial ownership (of FY 2019-20 or later) by the non-resident shareholder (draft format attached herewith).

Kindly note that the Company is not obligated to apply beneficial tax treaty rates at the time of tax deduction / withholding on dividend amounts. Application of beneficial rate of tax treaty for the purpose of withholding taxes shall depend upon completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholder.

c. In case of Foreign Institutional Investors (FII) and Foreign Portfolio Investors (FPI), taxes shall be withheld at 20% plus applicable surcharge and cess in accordance with provisions of Section 196D of the Income Tax Act, 1961.

Accordingly, in order to enable us to determine the appropriate TDS / withholding tax rate applicable, we request you to provide these details and documents as mentioned above on or before 18th July 2020.

The Dividend for FY 2019-20 will be paid after deducting the tax at source as under:

A. FOR RESIDENT SHAREHOLDERS:
- Nil for resident shareholders in case Form 15G / Form 15H (as applicable) is submitted along with self-attested copy of the PAN. Please note that the duly filled up forms submitted through your registered email id will be accepted in the present circumstances due to COVID-19.
- 7.5% for resident shareholders in case PAN is provided / available.
- 20% plus applicable surcharge and cess, for resident shareholders in case PAN is not provided / not available.

B. FOR NON-RESIDENT SHAREHOLDERS:
- Beneficial tax treaty rate (based on tax treaty with India) for non-resident shareholders, as applicable will be applied on the basis of documents submitted by the non-resident shareholders.
- 20% plus applicable surcharge and cess for non-resident shareholders in case the aforementioned documents are not submitted (including FII/ FPI).

C. FOR SHAREHOLDERS HAVING MULTIPLE ACCOUNTS UNDER DIFFERENT STATUS / CATEGORY:
Shareholders holding shares under multiple accounts under different status / category and single PAN, may note that, higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts.
Kindly note that the aforementioned documents are required to be emailed as mentioned below, mentioning the name of the Company i.e. Trent Limited, in the subject line:

<table>
<thead>
<tr>
<th>Resident shareholders to send to</th>
<th>:</th>
<th><a href="mailto:csg-exemptforms2@tsrdarashaw.com">csg-exemptforms2@tsrdarashaw.com</a></th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Resident shareholders to send to</td>
<td>:</td>
<td><a href="mailto:dividend2020@trent-tata.com">dividend2020@trent-tata.com</a></td>
</tr>
</tbody>
</table>

These documents should reach us **on or before 18th July 2020** in order to enable the Company to determine and deduct appropriate TDS / withholding tax rate. No communication on the tax determination / deduction shall be entertained post 18th July 2020. It may be further noted that in case the tax on said Dividend is deducted at a higher rate in the absence of receipt of the aforementioned details/documents from you, there would still be an option available with you to file the return of income and claim an appropriate refund, if eligible.

*Disclaimer: This communication shall not be treated as an advice from the Company or its affiliates or its Registrar & Transfer Agent. Shareholders should obtain the tax advice related to their tax matters from a tax professional.*

We request your co-operation in this regard.

We urge you to stay safe.

Thanking you,
Yours faithfully,

**For Trent Limited**

Sd/-
M. M. Surti
Company Secretary

Encl.: As above
### INCOME-TAX RULES, 1962

**FORM NO. 15G**

[See section 197A(1), 197A(1A) and rule 29C]

Declaration under section 197A(1) and section 197A(1A) to be made by an individual or a person (not being a company or firm) claiming certain incomes without deduction of tax

#### PART I

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Assessee (Declarant)</th>
<th>PAN of the Assessee</th>
<th>Status</th>
<th>Previous year (P.Y.)</th>
<th>Residential Status</th>
<th>Estimated income for which this declaration is made</th>
<th>Estimated total income of the P.Y. in which income mentioned in column16 to be included</th>
<th>Details of Form No.15G other than this form filed during the previous year, if any</th>
</tr>
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<tbody>
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</tbody>
</table>

1. Telephone No. (with STD Code) and Mobile No.

2. Whether assessed to tax under the Income-tax Act, 1961 (b) If yes, latest assessment year for which assessed

3. Estimated income for which this declaration is made

4. Estimated total income of the P.Y. in which income mentioned in column16 to be included

5. Details of Form No.15G other than this form filed during the previous year, if any

6. Total No. of Form No.15G filed

7. Aggregate amount of income for which Form No.15G filed

8. Identification number of relevant investment/account, etc

9. Nature of income

10. Section under which tax is deductible

11. Amount of income

......

Signature of the Declarant

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Trent Limited
Declaration/Verification

*I/We.............................................................................................................do hereby declare that to the best of *my /our knowledge and belief what is stated above is correct, complete and is truly stated. *I/We declare that the incomes referred to in this form are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961. *I/We further declare that the tax *on my/our estimated total income including *income/incomes referred to in column 16 *and aggregate amount of *income/incomes referred to in column 18 computed in accordance with the provisions of the Income-tax Act,1961, for the previous year ending on 31-MAR-2021. relevant to the assessment year 2021-2022 will be nil. *I/We also declare that *my/our *income/incomes referred to in column16 *and the aggregate amount of *income/incomes referred to in column 18 for the previous year ending on 31-MAR-2021. relevant to the assessment year 2021-2022 will not exceed the maximum amount which is not charge-able to income-tax.

Place: ...................................... .........................................................
Date: .................................................. Signature of the Declarant

1. Substituted by IT (Fourteenth Amdt.) Rules 2015, w.e.f. 1-10-2015. Earlier Form No.15G was inserted by the IT (Fifth Amdt.)Rules, 1982, w.e.f. 21-6-1982 and later on amended by the IT (Fifth Amdt.) Rules, 1989, w.r.e.f. 1-4-1988, IT (Fourteenth Amdt.) Rules, 1990, w.e.f. 20-11-1990 and IT (Twelfth Amdt.) Rules, 2002, w.e.f. 21-6-2002 and substituted by the IT (Eighth Amdt.) Rules, 2003, w.e.f. 9-6-2003 and IT (Second Amdt.)Rules, 2013, w.e.f. 19-2-2013.
**PART II**

[To be filled by the person responsible for paying the income referred to in column 16 of Part I]

<table>
<thead>
<tr>
<th>1. Name of the person responsible for paying</th>
<th>2. Unique Identification No.(^1)</th>
</tr>
</thead>
<tbody>
<tr>
<td>3. PAN of the person responsible for paying</td>
<td>4. Complete Address</td>
</tr>
<tr>
<td>5. TAN of the person responsible for paying</td>
<td>6. Email</td>
</tr>
<tr>
<td>7. Telephone No. (with STD Code) and Mobile No.</td>
<td>8. Amount of income paid (^2)</td>
</tr>
<tr>
<td>9. Date on which Declaration is received (DD/MM/YYYY)</td>
<td>10. Date on which the income has been paid/credited (DD/MM/YYYY)</td>
</tr>
</tbody>
</table>

**Place:** .......................................................... .................................

**Date:** .......................................................... ................................. .................................

*Signature of the person responsible for paying the income referred to in column 16 of Part I*

\(^*\)Delete whichever is not applicable.

\(^1\)As per provisions of section 206AA(2), the declaration under section 197A(1) or 197A(1A) shall be invalid if the declarant fails to furnish his valid Permanent Account Number (PAN).

\(^2\)Declaration can be furnished by an individual under section 197A(1) and a person (other than a company or a firm) under section 197A(1A).

\(^3\)The financial year to which the income pertains.

\(^4\)Please mention the residential status as per the provisions of section 6 of the Income-tax Act, 1961.

\(^5\)Please mention "Yes" if assessed to tax under the provisions of Income-tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.

\(^6\)Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.

\(^7\)Incase any declaration(s) in Form No.15G is filed before filing this declaration during the previous year, mention the total number of such Form No.15G filed alongwith the aggregate amount of income for which said declaration(s) have been filed.

\(^8\)Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.

\(^9\)Indicate the capacity in which the declaration is furnished on behalf of a HUF, AOP, etc.
Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable-

(i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;

(ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.

The person responsible for paying the income referred to in column 16 of Part I shall allot a unique identification number to all the Form No. 15G received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. Incase the person has also received Form No. 15H during the same quarter, please allot separate series of serial number for Form No. 15G and Form No. 15H.

The person responsible for paying the income referred to in column 16 of Part I shall not accept the declaration where the amount of income of the nature referred to in sub-section (1) or sub-section (1A) of section 197A or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 16 and 18.
Name of the Company | Dp. Id – Client Id/ Folio No.
---|---
Trent Limited

**FORM NO. 15H**

[See section 197A(1C) and rule 29C]

Declaration under section 197A(1C) to be made by an individual who is of the age of sixty years or more claiming certain incomes without deduction of tax.

**PART I**

| 1. Name of Assessee (Declarant) | 2. Permanent Account Number or Aadhaar Number of the Assessee¹ | 3. Date of Birth (DD/MM/YYYY) |
| 4. Previous year(P.Y.)³ (for which declaration is being made) | 5. Flat/Door/Block No. | 6. Name of Premises |
| 7. Road/Street/Lane | 8. Area/Locality | 9. Town/City/District | 10. State |
| 11. PIN | 12. Email | 13. Telephone No. (with STD Code) and Mobile No. |

14 (a) Whether assessed to tax⁴: [Yes] [No]

(b) If yes, latest assessment year for which assessed:

15. Estimated income for which this declaration is made:

16. Estimated total income of the P.Y. in which income mentioned in column 15 to be included⁵:

17. Details of Form No.15H other than this form filed for the previous year, if any⁶:

| Total No. of Form No.15H filed | Aggregate amount of income for which Form No.15H filed |
| 18. Details of income for which the declaration is filed |

| Sl. No. | Identification number of relevant investment/account, etc.⁷ | Nature of income | Section under which tax is deductible | Amount of income |

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**Signature of the Declarant**

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1. Substituted by the IT (Fourteenth Amdt.) Rules, 2015, w.e.f. 1-10-2015. Earlier Form No. 15H was amended by the IT (Fifth Amdt.) Rules, 1982, w.e.f. 21-6-1982, IT (Fifth Amdt.) Rules, 1989, w.r.e.f. 1-4-1988, IT (Fourteenth Amdt.) Rules, 1990, w.e.f. 20-11-1990, IT (Twelfth Amdt.) Rules, 1992, w.e.f. 1-6-1992, IT (Seventh Amdt.) Rules, 1995, w.e.f. 1-7-1995, IT (Thirty-second Amdt.) Rules, 1999, w.e.f. 19-11-1999, IT (Twelfth Amdt.) Rules, 2002, w.e.f. 21-6-2002, IT (Eighth Amdt.) Rules, 2003, w.e.f. 9-6-2003, IT (Fourteenth Amdt.) Rules, 2003, w.e.f. 1-8-2003 and IT (Second Amdt.) Rules, 2013, w.e.f. 19-2-2013.
I hereby declare that I am resident in India within the meaning of section 6 of the Income-tax Act, 1961. I also hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated and that the incomes referred to in this form are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961. I further declare that the tax on my estimated total income including *income/incomes referred to in column 15 *and aggregate amount of *income/incomes referred to in column 17 computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on 31-MAR-2021 relevant to the assessment year 2021-2022 will be nil.

Place: 

Date: 

Signature of the Declarant Signature
PART II
[To be filled by the person responsible for paying the income referred to in column 15 of Part I]

| 1. Name of the person responsible for paying | 2. Unique Identification No.  
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>3. Permanent Account Number or Aadhaar Number of the person responsible for paying</td>
</tr>
<tr>
<td>5. TAN of the person responsible for paying</td>
</tr>
<tr>
<td>6. Email</td>
</tr>
<tr>
<td>9. Date on which Declaration is received (DD/MM/YYYY)</td>
</tr>
</tbody>
</table>

Place: ........................................
Date: ........................................ Signature of the person responsible for paying the income referred to in column 15 of Part I

*Delete whichever is not applicable.

1. As per provisions of section 206AA(2), the declaration under section 197A(1C) shall be invalid if the declarant fails to furnish his valid Permanent Account Number or Aadhaar Number.

2. Declaration can be furnished by a resident individual who is of the age of 60 years or more at any time during the previous year.

3. The financial year to which the income pertains.

4. Please mention “Yes” if assessed to tax under the provisions of Income-tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.

5. Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.

6. In case any declaration(s) in Form No. 15H is filed before filing this declaration during the previous year, mention the total number of such Form No. 15H filed along with the aggregate amount of income for which said declaration(s) have been filed.

7. Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.

8. Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable—
(i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;

(ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.

9. The person responsible for paying the income referred to in column 15 of Part I shall allot a unique identification number to all the Form No. 15H received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No.15G during the same quarter, please allot separate series of serial number for Form No.15H and Form No.15G.

10. The person responsible for paying the income referred to in column 15 of Part I shall not accept the declaration where the amount of income of the nature referred to in section 197A(1C) or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax after allowing for deduction(s) under Chapter VI-A, if any, or set off of loss, if any, under the head “income from house property” for which the declarant is eligible. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 15 and 17.

1[Provided that such person shall accept the declaration in a case where income of the assessee, who is eligible for rebate of income-tax under section 87A, is higher than the income for which declaration can be accepted as per this note, but his tax liability shall be nil after taking into account the rebate available to him under the said section 87A.]

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1. Inserted by Income-tax (4th Amendment) Rules, 2019, w.e.f. 22-5-2019.
FORM NO. 10F

[See sub-rule (1) of rule 21AB]

Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961

I ................................ son/daughter of Shri ............................................ in the capacity of ................................. (designation) do provide the following information, relevant to the previous year ................................................................. *in my case/in the case of...............................for the purposes of sub-section (5) of *section 90/section 90A:—

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Nature of information</th>
<th>Details</th>
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<tbody>
<tr>
<td>(i)</td>
<td>Status (individual, company, firm etc.) of the assessee</td>
<td>:</td>
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<tr>
<td>(ii)</td>
<td>Permanent Account Number or Aadhaar Number of the assessee if allotted</td>
<td>:</td>
</tr>
<tr>
<td>(iii)</td>
<td>Nationality (in the case of an individual) or Country or specified territory of incorporation or registration (in the case of others)</td>
<td>:</td>
</tr>
<tr>
<td>(iv)</td>
<td>Assessee's tax identification number in the country or specified territory of residence and if there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident</td>
<td>:</td>
</tr>
<tr>
<td>(v)</td>
<td>Period for which the residential status as mentioned in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A is applicable</td>
<td>:</td>
</tr>
<tr>
<td>(vi)</td>
<td>Address of the assessee in the country or territory outside India during the period for which the certificate, mentioned in (v) above, is applicable</td>
<td>:</td>
</tr>
</tbody>
</table>

2. I have obtained a certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A from the Government of ................................................................. (name of country or specified territory outside India)
Signature: ........................................

Name: ........................................

Address: ........................................

Permanent Account Number or Aadhaar Number .......

Verification

.............................................. I . do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

Verified today the .................................. day of ..........................................

Signature of the person providing the information

Place: .............................................

Notes :

1. *Delete whichever is not applicable.

2. #Write N.A. if the relevant information forms part of the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A.
Letter in case a Foreign Company does not have a “PE” in India

Date:

To,
Trent Limited
Trent House, G Block, Plot No. C 60,
Beside Citi Bank, Bandra Kurla Complex,
Mumbai 400 051

Folio No / DP ID Client ID:

This is to certify that

1. <insert company’s name>, is a body corporate incorporated and registered in <Name of the country > under the laws of <mention Name of the country>. 

2. We, << Name of the shareholder >> confirm that we are a tax resident of <<Insert country>> and are eligible to claim benefits of the India - << Insert country>> Double Tax Avoidance Agreement (DTAA), read with the provisions laid down in Multilateral Instrument (MLI), wherever applicable.

3. Our Tax Identification Number issued by <Name of the authority> is <mention number>

4. We, <<Name of the shareholder >> are the beneficial owner of the shares allotted in above folio no. as well as of the dividend arising from such shareholding.

5. I/ We further declare that I/ we have the right to use and enjoy the dividend received/ receivable from the above shares and such right is not constrained by any contractual and/ or legal obligation to pass on such dividend to another person.

6. We either do not have a Permanent Establishment (P.E.) in India or Dividend income earned by us in not attributable/effectively connected to the our P.E. in India as defined under the Income Tax Act, 1961 and DTAA between India and <Name of Country> read with the provisions laid down in Multilateral Instruments (MLI), wherever applicable, during the financial year <<<Year>>>. We further confirm that we do not have any business connection in India as per provisions of Income Tax Act 1961. In the event of we having a P.E. in India or Dividend income is attributable/effectively connected to such P.E., we acknowledge our obligation to inform you forthwith with necessary details.

We further indemnify Trent Limited for any penal consequences arising out of any acts of commission or omission initiated by << Name of the Company >> by relying on our above averment.

Thanking you,
Yours Sincerely,
For <company’s name>

Name: <insert authorised person name>
<Insert designation>
Date:

To,
Trent Limited
Trent House, G Block, Plot No. C 60,
Beside Citi Bank, Bandra Kurla Complex,
Mumbai 400 051

Folio No / DP ID Client ID:

This is to certify that

1. I, << Name of the shareholder >> confirm that I am a tax resident of <<Insert country>> and are eligible to claim benefits of the India - << Insert country>> Double Tax Avoidance Agreement (DTAA), read with the provisions laid down in Multilateral Instrument (MLI), wherever applicable.

2. My Tax Identification Number issued by <Name of the authority> is <mention number>

3. I, am beneficial owner of the shares allotted in above folio no. as well as of the dividend arising from such shareholding.

4. I further declare that I have the right to use and enjoy the dividend received/ receivable from the above shares and such right is not constrained by any contractual and/ or legal obligation to pass on such dividend to another person.

5. I do not have a Permanent Establishment (P.E.) or any fixed base in India as defined under the Income Tax Act, 1961 and DTAA between India and <Name of Country> read with the provisions laid down in Multilateral Instruments (MLI), wherever applicable, during the financial year <<<Year>>>. In the event of I would have a P.E. or fixed base in India., I acknowledge my obligation to inform you forthwith with necessary details.

I further indemnify Trent Limited for any penal consequences arising out of any acts of commission or omission initiated by<< Name of the Shareholder >> by relying on my above averment.

Thanking you,

Yours Sincerely,

_________________
Name: