Consequences of Non-compliance:

DTAA benefit will not be available to the taxpayer in the absence of Form 41 and TRC.

Key feature:

Aadhaar and PAN are not mandatory.

Key Enhancement:

TRC is to be uploaded with the Form itself to enable easier processing and verification.

Directorate of Income Tax

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March, 2026

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Income Tax Department

Central Board of Direct Taxes

FORM NO. 41
[*See* rule 75(1)]
Information to be provided under section 159(8)

Part A: Particulars of the Applicant		
	Name:	*(refer Note 1)*
2.	Address:	*(refer Note 2)*
3.	Communication Address in India (if available):	*(refer Note 3)*
4.	Permanent Account Number (PAN) (if available):	
5.	E-mail Id:	
6.	Contact Number:	Country Code / Number
Part B: Residential Information		
7.	Tax Year:	
8.	Status:	*(refer Note 4)*
9.	Country of residence (in the case of an individual) or Country/Region of incorporation/ registration (in the case of others):	*(refer Note 5)*
10.	Tax Identification Number (TIN) in country/region of residence:	*(refer Note 6)*
	Period for which the residential status as mentioned in the certificate referred to in section 159(8) is applicable:	
	Address of the assessee in the country or region outside India ...ing the period for which the certificate, mentioned in Sl. No. ...e, is applicable:	
	...certificate referred to in section 159(8):	*Upload th...*

Declaration

Form No. 41
(Erstwhile Form No. 10F)

RULES AND FORMS FOR CLAIMING TAX BENEFIT UNDER DOUBLE TAX AVOIDANCE AGREEMENT (DTAA) BY A NON-RESIDENT TAXPAYER

Rule – 75 of the Income Tax Rules, 2026 (Erstwhile Rule No. 21AB of Income Tax Rules 1962):

Documents and information for claiming DTAA benefits under sections 159 (1) and 159 (2) of Income Tax Act, 2025

Form No. 41 (Erstwhile Form 10F):

A Non-Resident Taxpayer is required to file a 'self-declaration' in Form No. 41 on the Income Tax e-Filing portal for claiming DTAA benefits.

The process flow of filing form no. 41-

Registration: Non-resident taxpayers can register on the Income Tax e-filing portal. They can register even without PAN;

Form 41 Submission: Taxpayer can submit Form No. 41 electronically on the e-filing portal;

Verification by tax payer through OTP on registered phone and email.

Required documents & information-

- Tax Residency Certificate (TRC) issued by the tax authority of the country of residence;
- Tax Identification Number allotted to the taxpayer in the country of residence;
- Email ID;
- Mobile Number

Who should file:

Non-resident taxpayers-

- receiving income from India, and seeking DTAA benefits on taxation of income in India;
- that do not have a PAN in India, or are not required to file ITR in India, but whose payment is subject to TDS in India and want to avail Nil/Lower withholding tax rates under DTAA.

Frequency & Due date:

- Form is to be filed by the taxpayer, whenever DTAA benefits are claimed, i.e. whenever payments are being received, or when return of income has claim of DTAA benefit;
- Form is required to be filed only once in a tax year.