

¹Form No.10IH
[See sub-rule (3) of rule 21AJ]

Statement of income of a Specified fund eligible for concessional taxation under section 115AD of the Income-tax Act, 1961

S. No.			
1.	Name of the Specified Fund:		
2.	Address of the registered office of the specified fund:		
3.	Legal status [company/ trust/ limited liability partnership/ body corporate]:		
4.	Permanent Account Number:		
5.	Previous year ending:		
6.	(i)	Registration number as per the certificate of registration issued by the International Financial Services Centre Authority:	
	(ii)	Date of registration:	dd/mm/yyyy
7.	Total Income of Specified Fund during Previous Year		(In Rs.)

Details of income of specified fund attributable to non-residents and eligible for concessional taxation under section 115AD (in Rs.)

S. No.	Income/ Loss of the Specified Fund	Amount	Income attributable to units held by non-resident (not being a permanent establishment of a non-resident in India)
8.	Long Term Capital Gain income arising from transfer of securities as provided in clause (b) of sub-section (1) of section 115AD and which is chargeable @10% u/s 112A(A1)	<i>Total of Column (5) in Part A1 of Annexure 1</i>	<i>Total of Column (9) in Part A1 of Annexure 1</i>
9.	Long Term Capital Gain income arising from transfer of securities as provided in clause (b) of sub-section (1) of section 115AD and which is chargeable @10% (other than section 112A) (A2)	<i>Total of Column (5) in Part A2 of Annexure 1</i>	<i>Total of Column (9) in Part A2 of Annexure 1</i>
10.	Short Term Capital Gain income arising from transfer of securities as provided in clause (b) of sub-section (1) of section 115AD and which is chargeable @15% u/s. 111A (A3)	<i>Total of Column (5) in Part A3 of Annexure 1</i>	<i>Total of Column (9) in Part A3 of Annexure 1</i>
11.	Short Term Capital Gain income arising from transfer of securities as provided in clause (b) of sub-section (1) of section 115AD and which is chargeable @30% (A4)	<i>Total of Column (5) in Part A4 of Annexure 1</i>	<i>Total of Column (9) in Part A4 of Annexure 1</i>

12.	Income from securities as provided in clause (a) of sub-section (1) of section 115AD and which is chargeable @10 % (X1)	Total of Column (5) in Part XI of Annexure 2	Total of Column (9) in Part XI of Annexure 2
13.	Income from securities as provided in clause (a) of sub-section (1) of section 115AD and which is chargeable @ 5% (X2)	Total of Column (5) in Part X2 of Annexure 2	Total of Column (9) in Part X2 of Annexure 2

Declaration

I, _____ (Name in full and in block letters) son/daughter/wife of _____ do hereby declare that:

- (i) to the best of my knowledge and belief what is stated above and in the Annexure(s), including the documents accompanying such Annexure(s), is correct and complete ;
- (ii) the fund has been granted a certificate of registration as a Category III Alternative Investment Fund and is regulated under the Securities and Exchange Board of India (Alternative Investment Fund) Regulations, 2012, made under the Securities and Exchange Board of India Act, 1992 (15 of 1992);
- (iii) the fund is located in an International Financial Services Centre;
- (iv) all the units of the Specified Fund are held by non-residents other than units held by a sponsor or a manager.

I further declare that I am furnishing such statement in my capacity as _____ (designation) and that I am competent to make this declaration and furnish this statement.

Place:

Date:

Yours faithfully,

Signature

Name.....

Designation.....

Notes:

1. Attach a copy of the certificate of registration under Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012.
2. "Assets under management" means the closing balance of the value of assets or investments of the specified fund as on a particular date.
3. "International Financial Services Centre" shall have the same meaning as assigned to it in clause (q) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005).
4. "International Financial Services Centre Authority" means an Authority established under sub-section (1) of section 4 of the International Financial Services Centres Authority Act, 2019 (50 of 2019).
5. "Permanent establishment" shall have the meaning assigned to it in clause (iiia) of section 92F.
6. "Securities" shall have the meaning assigned to it in in clause (bb) of the Explanation to clause (4D) of section 10.

7. "Specified fund" shall have the same meaning assigned to it in sub-clause (i) of clause (c) of the Explanation to clause (4D) of section 10.
8. "Unit" shall have the same meaning assigned to it clause (f) of *Explanation* to clause (4D) of section 10.
9. All amount to be mentioned in Indian rupees.

Annexure 1

S. No.	Name of security	Date of acquisition (dd/mm/yyyy)	Date of transfer (dd/mm/yyyy)	Capital Gain (In Rs.)	Aggregate of daily 'assets under management' of the specified fund held by non-resident unitholders (not being the permanent establishment of a non-resident in India) from the date of acquisition of the security to the date of transfer of such security	Aggregate of daily total 'assets under management' of the specified fund, from the date of acquisition of the security to the date of transfer of such security.	Ratio	Income attributable to units held by non-resident (not being a permanent establishment of a non-resident in India)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6)/(7)	(9) = (5)×(8)
Part A1. Long Term Capital Gain income arising from transfer of securities as provided in clause (b) of sub-section (1) of section 115AD and which is chargeable @10% u/s 112A								
1.								
Total								
Part A2. Long Term Capital Gain income arising from transfer of securities as provided in clause (b) of sub-section (1) of section 115AD and which is chargeable @10% (other than section 112A).								
2.								
Total								
Part A3. Short Term Capital Gain income arising from transfer of securities as provided in clause (b) of sub-section (1) of section 115AD and which is chargeable @15% u/s. 111A.								
3.								
Total								
Part A4. Short Term Capital Gain income arising from transfer of securities as provided in clause (b) of sub-section (1) of section 115AD and which is chargeable @30%.								
4.								
Total								

+ add rows depending upon number of securities

Annexure 2

S. No.	Name of security	Nature of income [^]	Date of receipt of income (dd/mm/yyyy)	Income (In Rs.)	Assets under management held by non-resident unit-	Total asset under management as on the	Ratio	Income attributable to units held by non-
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					holders (not being the permanent establishment of a non-resident in India) as on the date of receipt of income	date of receipt of income.		resident (not being a permanent establishment of a non-resident in India)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6)/(7)	(9) = (5)×(8)
Part X1. Income from Securities which is chargeable @10 % under clause (a) of sub-section (1) of section 115AD								
1.								
Total								
Part X2. Income from Securities which is chargeable @5% (194LD) under clause (a) of sub-section (1) of section 115AD								
2.								
Total								

+ add rows as required

^Relevant code to be selected

1. Dividend
2. Interest
3. Other Income. Please specify.