

Certificate of accountant in respect of compliance to the provisions of Schedule V [Table: Sl. No. 7] by the notified Pension Fund

Part A: Particulars of the Pension Fund (PF)											
1.	Name:						<i>(refer Note 1)</i>				
2.	Address:						<i>(refer Note 2)</i>				
3.	Permanent Account Number (PAN):										
4.	E-mail Id:										
5.	Contact Number:						Country Code		Number		
Part B: Particulars of the Pension Fund (PF)											
6.	Tax Year:										
7.	Total Income of the PF during the tax year:										
8.	Total amount of income eligible for exemption under Schedule V [Table: Sl. No.7] (as per details in Sl. No. 10 (column K) of this Part):										
9.	The opening balance (i.e. the closing balance as on the last date of the preceding financial year) of the investment made which is eligible for exemption under Schedule V [Table: Sl. No.7] of the Act:										
10.	Details of investment made by the PF during the tax year:										
	Sl. No.	Date of investment	Amount of investment	Nature of investment <i>(refer Note 3)</i>	Nature of income <i>(Note 4)</i>	Amount of income on investment during the year	Details of the entity in which investment made				Amount of income which is eligible for exemption under Schedule V [Table: Sl. No. 7] <i>(Attach calculation sheet as per relevant rules)</i>
							Nature of entity <i>(refer Note 5)</i>	Name	PAN	If nature of entity code is 3/4/5, whether the entity has made minimum investment of 50% or 75% or 90% as required in Schedule V [Table: Sl. No. 7] <i>(Attach calculation sheet as per relevant rules)</i>	

A	B	C	D	E	F	G	H	I	J	K
1.										https://www.taxheal.com/
2.										
Total										
11. Whether the PF has sold any of the investments made for the purposes of exemption under Schedule V [Table: Sl. No.7] before the expiry of 3 years from the date on which the investment was made in respect of the said exemption:								Yes/No		
12. If answer to Sl. No. 11 is yes, then provide the following details:										
Sl. No.	Date of investment	Nature of investment (refer Note 3)	Nature of income (refer Note 4)	Amount of income on investment during the year	Details of the entity in which investment was made			Date of Sale		
					Nature of entity (refer Note 5)	Name	PAN			
A	B	C	D	E	F	G	H	I		
1.										
2.										
Total										
13. The PF satisfies all the conditions required for the purposes of the exemption under Schedule V [Table: Sl. No. 7], that are:										
(a)	Name of the law under which the PF is created or established									
(b)	Details of the funds or plans for which the PF is responsible for administering or investing the assets for:									
Sl. No.	Name of the fund/ plan	Purpose for which fund/plan is established (refer Note 6)	Nature of the fund/plan (refer Note 7)			Percentage of value of assets received from each fund/plan to total value of assets administered or invested by the PF				
A	B	C	D			E				
1.										
2.										
(c)	If some of the funds/plans administered or invested by the PF are in the nature of SWF, then whether they fulfil the following conditions:							Yes/No		
(i)	assets of these funds/plans are wholly owned directly or indirectly by the Government of a foreign country; and									
(ii)	such assets vests in the Government of such foreign country upon dissolution									
(d)	Whether portion of the earnings or assets of the PF inures any benefit to any private person (other than for meeting statutory obligations and defined contributions for participants or beneficiaries of funds or plans referred to in rule 282; or for any payment made to creditors or depositors for loan or borrowing (as defined in Schedule V [Table: Sl. No. 7.Note 5(c)]) taken for the purposes other than for making investment in India):							Yes/No		

(e)	If answer to (d) is Yes, then provide the following details:	https://www.taxheal.com/
(i)	Name of such private person	
(ii)	Amount of benefit provided during the year	
(f)	Whether it participates in the day-to-day operations of any of the investee, as defined in Schedule V [Table: Sl. No. 7.Note 5(b)], barring any monitoring mechanism to protect the investment with the investee including the right to appoint directors or executive director:	Yes/No
(g)	If answer to (f) is Yes, then provide the following details:	
(i)	Name of such investee	
(ii)	PAN of the investee	
(iii)	Amount of investment in such investee at the end of the year	
(h)	Whether it has loans or borrowings, as defined in Schedule V [Table: Sl. No. 7.Note 5(c)], directly or indirectly, for the purposes of making investment in India:	Yes/No
(i)	If answer to (h) is Yes, then provide the following details:	
(i)	Name of the person from whom such loan or borrowing has been taken	
(ii)	Amount of loan or borrowing at the beginning of the year	
(iii)	Amount of loan or borrowing received during the year	
(iv)	Amount of loan or borrowing repaid during the year	
(v)	Amount of loan or borrowing at the end of the year	
(j)	Whether separate segmented account is maintained for income and investment in respect of investment which qualifies for exemption under Schedule V [Table: Sl. No.7]:	
(k)	Whether it is liable to tax in such foreign country:	Yes/No
(l)	In answer to (k) is Yes, then whether exemption from taxation for all its income has been provided by such foreign country:	
(m)	Quarter for which the intimation in Form No. 175 has been filed during the tax year.	<i>(refer Note 8)</i>

Certification & Verification

I have examined the relevant accounts, documents and records of _____(name of the Pension Fund) having PAN _____ and which has been notified under Schedule V [Table: Sl. No. 7] of the Income-tax Act, 2025 (30 of 2025) or section 10 (23FE) of the Income-tax Act, 1961 (43 of 1961) (as it existed prior to its repeal) *vide* Notification Number _____ dated _____(dd/mm/yyyy), for the period from _____ (dd/mm/yyyy) to _____ (dd/mm/yyyy).

I fully understand that any statement made in this certificate, if proved incorrect or false will render me liable for any penal or other consequences as may be prescribed in law or is otherwise warranted.

Date:

Name of the accountant:

Designation:

Membership Number:

UDIN, if any:

Name of the Proprietorship/Firm:

Firm Registration Number:

Notes:

1. The name shall include full name of the Pension Fund.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state and pin code of the Pension Fund.
3. In Part B (Sl. No. 10 and 12), one of the following codes is to be selected:

Nature of Investment	Code
Debt	1
Equity	2
Preference Shares	3
Others (Please specify)	4

4. In Part B (Sl. No. 10 and 12), one of the following codes is to be selected:

Nature of Income	Code
Interest	1
Dividends	2
Capital Gains	3
Others (Please specify)	4

5. In Part B (Sl. No. 10 and 12), one of the following codes is to be selected:

Nature of entity in which investment is made	Code
Business Trust referred to in Schedule V [Table: Sl. No. 7.D(a)(iii)(A)]	1
Eligible Infrastructure Facility referred to in Schedule V [Table: Sl. No. 7.D(a)(iii)(B)]	2
Eligible Alternative Investment Fund referred to in Schedule V [Table: Sl. No. 7.D(a)(iii)(C)]	3
Eligible Domestic Company referred to in Schedule V [Table: Sl. No. 7.D(a)(iii)(D)]	4
Eligible Non-Banking Financial Company referred to in Schedule V [Table: Sl. No. 7.D(a)(iii)(E)]	5

6. In Part B (Sl. No. 13(b), column C), one or more of the following codes is to be selected:

Purpose of the fund/plan	Code
Retirement	1
Social Security	2

Employment	3
Disability	4
Death benefits	5
Similar compensation (Please specify)	6

7. In Part B (Sl. No. 13(b), column D), one of the following codes is to be selected:

Nature of the fund/plan	Code
Pension Fund	1
Sovereign Wealth Fund	2
Others	3

8. In Part B (Sl. No. 13(m)), one or more of the following codes is to be selected:

Intimation in Form No. 175	Code
Quarter ending 30 th June of the tax year	1
Quarter ending 30 th September of the tax year	2
Quarter ending 31 th December of the tax year	3
Quarter ending 31 th March of the tax year	4

9. This certificate is to be given by an accountant as defined in Section 515(3)(b).

10. Some of the information in the form would be pre-filled to the extent possible.

11. The amount mentioned in this form is to be filled in rupees unless stated otherwise.