

## FORM NO. 36

[See rule 70]

## Certificate under section 151(5) of the Act for authors of certain books in receipt of royalty income

Part – A Basic Information						
1.	Details of the Author					
	(i)	Name	(refer Note 1)			
	(ii)	Address	(refer Note 2)			
	(iii)	Permanent Account Number				
2.	Tax Year	YYYY-YY				
Part - B						
3.	(A) Details of the book:					
	(i)	Title of the Book				
	(ii)	Language				
	(iii)	Type (select one)	i. Scientific ii. Literary iii. Artistic			
	(iv)	Whether the book is in the nature of a brochure, commentary, guide, diary, journal, magazine, text- book for schools, tracts (select one)	i. Yes ii. No			
	(v)	International Standard Book Number				
(B) Repeat as required						
4.	Details of the person paying royalty					
	(i)	Name	(refer Note 1)			
	(i)	Address	(refer Note 2)			
	(iii)	PAN, as applicable				
5.	Details of books sold during the tax year ending on 31 <sup>st</sup> March		Number	Value		
	(i)	In India				
	(i)	Outside India				
6.	Amount receivable (In ₹)		Lump sum	Not being in lumpsum		
7.	Payment received					
	(i)	In Indian rupees				
	(ii)	In foreign currency (value in ₹)	Sl.No	Amount actually paid	Date of payment	Mode of payment
(iii)	Total Payment received [row 5 (i)+(ii)]					
8.	Amount brought into India in convertible foreign exchange:					
	(i)	within a period of six months from the end of the tax year				
	(ii)	within such further period as allowed by the Competent authority	Name of the Competent authority	Further period allowed till (dd/mm/yyyy)	Amount	

<b>9.</b>	<b>Amount of Deduction claimed</b>				
<i>Declaration</i>					
I _____ (name), holding Permanent Account Number _____ do hereby affirm that the information above is true to the best of my knowledge and belief and the deduction claimed is respect of the aforementioned royalty is in accordance with section 151 of the Act.					
Date:			Signature of the assessee:		
Place:			Name:		
<i>Certificate</i>					
This is to certify that the details of the royalty paid to the author as mentioned in row 3 to 7 above are true to the best of my knowledge and belief.					
Date:			<i>Signature of the Publisher</i>		
Place:			Name:		
			Designation:		
			Address:		
<i>Permanent Account Number of the Publishing House:</i>					

## Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain (i) Country/Region, (ii) Flat/Door/Building, (iii) Road/Street/ Block/Sector, (iv) PIN/ZIP Code, (v) Post Office, (vi) Area/locality, (vii) District and (viii) State.
3. Amounts to be filled in ₹ unless otherwise provided.