

FORM NO. 68

[See rule 139]

Statement of exempt income under Schedule VI [Table: Sl. Nos. 1 to 4]

Part A: Particulars of the Specified Fund				
1.	Name:		<i>(refer Note 1)</i>	
2.	Address of the registered office:		<i>(refer Note 2)</i>	
3.	Permanent Account Number (PAN):			
4.	Status:		<i>(refer Note 3)</i>	
5.	E-mail Id:			
6.	Contact Number:	Country Code	Number	
7.	Registration Number as per the certificate of registration issued by the International Financial Services Centre Authority:			
8.	Date of registration:			
Part B: Other Information				
9.	Tax Year:			
10.	Total income during the Tax Year:			
11.	Details of exempt income under Schedule VI [Sl. No. 1 to 4]:			
	Sl. No.	Nature of income of the Specified Fund	Total Income	Income attributable to units held by non-resident (not being a permanent establishment of a non-resident in India)
	A	Income as a result of transfer of a capital asset referred to in section 70(1)(r) of the Act	Total of Column (5) in Part I of Annexure A-1 <i>(refer Note 4)</i>	Total of Column (9) in Part I of Annexure A-1 <i>(refer Note 4)</i>
	B	Income as a result of transfer of securities (other than shares in a company resident in India)	Total of Column (5) in Part II of Annexure A-1 <i>(refer Note 4)</i>	Total of Column (9) in Part II of Annexure A-1 <i>(refer Note 4)</i>
	C	Income from securities issued by a non-resident (not being a permanent establishment of a non-resident in India) and where such income otherwise does not accrue or arise in India	Total of Column (5) in Part I of Annexure A-2 <i>(refer Note 4)</i>	Total of Column (9) in Part I of Annexure A-2 <i>(refer Note 4)</i>
	D	Income from a securitisation trust which is chargeable under the head "Profits and gains of business or profession"	Total of Column (5) in Part II of Annexure A-2 <i>(refer Note 4)</i>	Total of Column (9) in Part II of Annexure A-2 <i>(refer Note 4)</i>
	Total Exempt Income under Schedule VI [Sl. No. 1 to 4]			
12.	Whether conditions under rule 144(1) are fulfilled:		Yes/No	

13. Details of units held by residents during the tax year								
Sl. No.	Name of resident unit holder	PAN of resident	Tax Identification Number in country of residence during the tax year when unit was issued	Total Number of units held	Value of units held	Whether sponsor or manager (Yes/No)	Whether the resident has become a resident under section 6 of the Act during this tax year subsequent to the tax year in which such unit or units were issued? (Yes/No)	If yes date of exit from fund
1.								
2.	<i>(Repeat, if required)</i>							
Total								
14.	Aggregate value of units (₹ in crore) during the tax year:							
15.	Aggregate number of units during the tax year:							
16.	Proportion of units (value) held by residents during the tax year:							
17.	Proportion of units (number) held by residents during the tax year:							
18.	Other details to be provided as separate enclosure:							<i>(attach as per Note 4)</i>

Verification

I, _____ (Name in full) having PAN _____ do hereby declare that 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.

2. I do hereby affirm that the conditions stipulated in Schedule VI [Note 1(g)(i)] are satisfied by the specified fund.

3. I also affirm that during the tax year _____, the units held by residents are not counted as units held by non-residents, for the purposes of computation of exempt income under rule 139(1) and rule 140(1) and (2).

4. I further affirm 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:

Signature:
Name:
Designation:

Notes:

1. The name shall include full name of the specified fund.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Fill legal status as below: —

(I)	Company
(II)	Trust
(III)	Limited Liability Partnership
(IV)	Body Corporate

4. With respect to Part B (Sl. No. 11), following details shall be provided as annexures, namely: —

Annexure	Particulars								
	A-1	Sl. No.	Name of security	Date of acquisition	Date of transfer	Capital Gains	Aggregate of daily 'assets under Management' of the Specified Fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India) from the date of acquisition of the capital asset or security to the date of transfer of such capital asset or security	Aggregate of daily total 'assets under Management' of the Specified Fund from the date of acquisition of the capital asset or security to the date of transfer of such capital asset or security	Ratio

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) / (7)	(9) = (5) × (8)
Part I. Income from transfer of securities referred to in section 70(1)(r)									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) / (7)	(9) = (5) × (8)
	1.								
	2.	<i>(Repeat, if required)</i>							
	Total								
Part II. Income from Transfer of securities (other than shares in a company resident in India)									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) / (7)	(9) = (5) × (8)
	1.								
	2.	<i>(Repeat, if required)</i>							
	Total								
A-2	Sl. No.	Name of security	Nature of income <i>(refer Note 5)</i>	Date of receipt of income	Income	Assets under Management held by non-resident unit holders (not being the permanent establishment of a non-resident in India) as on the date of receipt of income	Total 'asset under management' as on the date of receipt of income	Ratio	Income attributable to units held by the non-resident (not being the permanent establishment of a non-resident in India)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) / (7)	(9) = (5) × (8)

Part I. Income from Securities attributable to units held by a non-resident (not being a permanent establishment of a non- resident in India) and where such income otherwise does not accrue or arise in India.								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) / (7)	(9) = (5) × (8)
1.								
2.	<i>(Repeat, if required)</i>							
Total								
Part II. Income from a securitization trust which is chargeable under the head "Profits and gains of business or profession".								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) / (7)	(9) = (5) × (8)
1.								
2.	<i>(Repeat, if required)</i>							
Total								

5. Relevant code to be selected from the following: —

Sl. No.	Nature of income	Code
1.	Dividend	1
2.	Interest	2
3.	Other Income. Specify	3

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

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