

## ***Annexure 1***

### **DECLARATION FOR RESIDENT SHAREHOLDER**

*(To be declared by resident shareholder for availing the NIL tax rate deduction on dividend payment under the Income Tax Act, 1961)*

Date: XXXXXXXXXXXXX

To  
**MIL Industries Limited,**

**Subject : Declaration regarding Category and beneficial ownership of shares**

**Ref : PAN**

**Folio Number / DP ID/ Client ID : (Please specify all the account details)**

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by the Company), I / We hereby declare as under:

1. I / We, *(Full name of the shareholder)*, holding share/shares of the Company as on the record date, hereby declare that I am / we are tax resident of India for the period April 2022- March 2023 (Indian Fiscal Year).
2. I / We hereby declare that (Strike out whatever is not applicable)

\*We are **Insurance Company** and are the beneficial owner of the share/shares held in the Company; and we are submitting a self-attested copy of PAN Card.

**OR**

\*We are a **Mutual Fund** specified in Section 10(23D) of the Income Tax Act, 1961 and are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of the PAN Card and registration certificate.

**OR**

\*We are **Alternative Investment Fund (AIF)** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Section 10(23FBA) of the Act. We are governed by SEBI regulations as Category I or Category II AIF; and we are submitting a self-attested copy of the PAN card and registration certificate. We also affirm that income from such shares is not categorized as Income under the 'Profits and gains from business or profession'.

**OR**

\*We are **Business Trust (ReIT / InVIT)** as defined in Explanation to section 10(23F), and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax as per section 194 of the Income Tax Act, 1961 and we are submitting a self-attested copy of the PAN card.

**OR**

\*We are **[Nature of the entity]** and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax as per section 194/ 196/ 197A of the Income Tax Act, 1961; and we are submitting a self-attested copy of the documentary evidence supporting the exemption status (e.g. relevant copy of relevant rule, registration, notification, order, etc.) along with a self-attested copy of the PAN card.

3. I / We will indemnify and hold harmless the Company for any tax, interest, penalty or related cost that the Company may incur due to non-withholding or withholding of tax at lower rate arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.
4. I / We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN / accounts declared in the form.

Thanking you.

Yours faithfully,

For **(Name of the shareholder)**

<<insert signature>>

**Authorized Signatory**

**Notes:**

1. \*Delete whichever is not applicable.

## ***Annexure 2***

### **DECLARATION FOR RESIDENT SHAREHOLDER**

*(To be declared by individual Sikkimese resident shareholder covered under section 10(26AAA) of the Income Tax Act, 1961 for availing the NIL tax rate deduction on dividend payment)*

Date: XXXXXXXXXXXX

To  
**MIL Industries Limited,**

**Subject : Declaration regarding NIL Rate of Dividend**  
**Ref : PAN**  
**Folio Number / DP ID/ Client ID – (Please specify all the account details)**

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by the Company during the year 2022-23, I hereby declare as under:

1. \*My name is recorded in the register maintained under the Sikkim Subjects Regulation, 1961 read with the Sikkim Subject Rules, 1961 (hereinafter referred to as the "Register of Sikkim Subjects"), immediately before the 26th day of April, 1975;

**OR**

\*My name is included in the Register of Sikkim Subjects by virtue of the Government of India Order No. 26030/36/90-I.C.I., dated the 7th August, 1990 and Order of even number dated the 8th April, 1991; or

**OR**

\*My name does not appear in the Register of Sikkim Subjects, but it is established beyond doubt that the name of my father or husband or paternal grand-father or brother from the same father has been recorded in that register;

2. I further declare that I have not married an Individual who is not Sikkimese as covered in (1).

*(To be applicable in case of Woman Shareholder)*

3. I am also enclosing a copy of lower withholding tax certificate obtained from Income-tax Department under section 197 of the Act. *(mandatorily required to be furnished)*

**Verification**

I ..... do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

Verified today the ..... day of.....

.....

(Signature of the person providing the information)

Place: .....

**Notes:**

1. \*Delete whichever is not applicable.

## **Annexure 3**

**<on the letterhead of the entity>**

### **FORM NO. 10F**

*[See sub-rule (1) of rule 21AB]*

*(Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961)*

I ..... \*son/daughter of Shri ..... in the capacity of ..... (designation) do provide the following information, relevant to the previous year 2022-23 \*in my case/in the case of ..... for the purposes of sub-section (5) of \*section 90/section 90A:

<b>SI No.</b>	<b>Nature of information</b>	<b>Details</b>
(i)	Status (individual, company, firm etc.) of the assessee	
(ii)	Permanent Account Number or Aadhaar Number of the assessee if allotted	
(iii)	Nationality (in the case of an individual) or Country or specified territory of incorporation or registration (in the case of others)	
(iv)	Assessee's tax identification number in the country or specified territory of residence and if there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident	
(v)	Period for which the residential status as mentioned in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A is applicable	
(vi)	Address of the assessee in the country or territory outside India during the period for which the certificate, mentioned in (v) above, is applicable	

I have obtained a certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A from the Government of ..... (name of country or specified territory outside India).

Signature: .....

Name: .....

Address: .....

PAN or Aadhaar Number: .....

Email: .....

Phone Number: .....

### Verification

I ..... do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

Verified today the ..... day of .....

.....  
(Signature of the person providing the information)

Place: .....

### Notes:

1. \*Delete whichever is not applicable.
2. #Write N.A. if the relevant information forms part of the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A.

[To be provided on Shareholder's Letter head]

## **Annexure 4**

### **DECLARATION FOR NON-RESIDENT SHAREHOLDERS**

*(To be declared by non-resident shareholder for declaring existence/ non-existence of PE in India and availing the benefits of lower tax deduction under Section 90 of the Indian Income Tax Act, 1961 ('Act') read with the provisions of the Tax Treaty with India and the Multilateral Instrument)*

Date: XXXXXXXXXXXX

**To**  
**MIL Industries Limited,**

**Subject: Declaration regarding existence/ non-existence of Permanent Establishment with beneficial ownership and applicability of tax treaty**

I / We, [.....] do hereby solemnly declare as follows:

- i. I / We, am / are a resident of [*name of country of which shareholder is tax resident*] during the year 2022-23. I / We am / are eligible to be governed by the provisions of the tax treaty between India and [*name of country of which the shareholder is tax resident*] and meet all the necessary conditions to avail the benefits under the said tax treaty.
- ii. I / We \*do not have/\*have a Permanent Establishment (PE) / Fixed base / Place of Effective Management in India; and the dividend income receivable by me / us from investment in the shares of XX Limited is \*attributable / \*not attributable / effectively connected to any PE / fixed base in India.
- iii. In case, I / We have a PE in India, as per the provisions of section 206AB of the Act, it is hereby declared that I/We \*have/ \*have not filed the returns of income for Financial Year ('FY') 2019-20 and FY 2020-21 and the aggregate of tax deducted at source and tax collected at source in our case \*is/ \*is not INR 50,000 or more in both the FY, i.e. FY 2019-20 and FY 2020-21.

**OR**

- iii. Further, I/We do not have a Business Connection in India according to the provision of section 9(1)(i) of the Act and the amounts paid/payable to us, in any case, are not attributable to business operations, if any, carried out in India.
- iv. That the investments made by me / us in the shares of the Company are not arranged in a manner which results in obtaining a tax benefit, whether directly or indirectly, as one of its principal purposes. The tax benefit, if any, derived from such investments would be in accordance with the object and purpose of the relevant provisions of the tax treaty between India and [*name of country of which the shareholder is tax resident*]
- v. \*I am / We are the beneficial owner of the investments made by me/us in the shares of the Company and also any income receivable from such investments, for a period of less than 365 days.

**OR**

\*I am / We are the beneficial owner of the investments made by me/us in the shares of the Company and also any income receivable from such investments, for an uninterrupted period of 365 days or more including the date of payment of the dividends.

**OR**

\*I am / We are the beneficial owner of the investments made by me/us in the shares of the Company and also any income receivable from such investments, for a period of more than '.....'days [*required period of days under the relevant Double Taxation Avoidance Agreement*].

- vi. I / We further declare that I / we have the right to use and enjoy the dividend received / receivable from the above shares and such right is not constrained by any contractual and / or legal obligation to pass on such dividend to another person.
- vii. I / We further declare that I / We are eligible to claim benefit of the tax treaty between India and [*Name of the Country of residence of shareholder*] including satisfaction of the Limitation of Benefits clause (wherever applicable).
- viii. I / We undertake to intimate the Company immediately in case of any alteration in the aforesaid declaration.



ix. I, [.....], hereby declare that the contents above are correct, complete and truly stated.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date: .....

Place: .....

Address: .....

Email and Telephone: .....

Tax identification number (country of residence): .....

**Notes:**

1. \*Delete whichever is not applicable.