

△ India Tax Update

Form 10F is now replaced by Form 41

Effective India Tax Year 2026–27 | Section 159 of the Income-tax Act, 2025 | Rule 75 of the Income-tax Rules, 2026

Background

Until now, **Form 10F** was required to be generated online by non-resident and submitted to the Indian customer(s) to claim beneficial tax provisions under India's tax treaties. It has been officially replaced with a new **Form 41**. The purpose remains the same: to help you **claim the tax treaty beneficial provisions**.

What is Form 41?

Form 41 is a self-declaration submitted to the Indian tax authorities. By filing this form, you inform the Income Tax Department of your eligibility to claim tax treaty benefits. Without Form 41, tax may be deducted at the higher standard rate in India, even if you are eligible to claim tax treaty.

Who needs to file Form 41?

You must file Form 41, if:

- You are a non-resident individual, company, or entity earning income from India source; **and**
 - You are claiming (or wish to claim) the beneficial provision of Tax Treaty.
- △ You need to file Form 41 if your sales to India exceed **INR 20 Million (approx. EUR 185,000)**.
- △ You need to file Form 41 even if you do not have an Indian tax registration (PAN). Separate registration category is available (almost similar to Form 10F).

Documents required for generating online Form 41

- Tax Identification Number (TIN)
- Obtain Tax Residency Certificate (**TRC**) from home country's tax authority.

Important information with respect to Form 41

- As per FAQs, Form 41 CANNOT be edited after submission.
- Form 41 is to be filed on yearly basis, **once per Indian financial year.**
- ⚠️ If you have more than 1 customer, same Form 41 can be shared with all Indian customers
- ⚠️ It is currently not clear if multiple Form 41 can be generated. Therefore, due care must be taken.

Steps to File Form 41

1

REGISTER

Go to www.incometax.gov.in.
Register as a non-resident taxpayer.
No PAN? There is a dedicated registration category for you.

2

SUBMIT FORM 41

Log in and find Form 41 under the e-file section. Fill in your personal details, residential info, TRC declaration, and verification. Upload your TRC.
(refer screenshot below)

3

E-VERIFY

Verify using a Digital Signature (DSC) or OTP sent to your mobile/email. Save your acknowledgment and share it with the Indian payer.

Select Form 41 under Forms as per Income Tax Act 2025

The screenshot shows the e-Filing portal interface. At the top, there is a navigation bar with options like 'Dashboard', 'e-File', 'Authorised Partners', 'Services', 'AIS', 'Pending Actions', 'Grievances', and 'Help'. Below this, the 'File Income Tax Forms' section is displayed. A 'Need Help?' button is visible, along with a 'Navigator of Forms as per Income Tax Act 2025/1961' dropdown. The main content area shows a list of forms under the 'Forms as per Income Tax Act 2025' tab. The 'Double Taxation Relief (Form 41)' option is highlighted with a red box. Other forms listed include Rebates And Reliefs (Form 20), Rebates And Reliefs (Form 42), Special provisions relating to avoidance of tax (Form 50), Special provisions relating to avoidance of tax (Form 51), Special provisions relating to avoidance of tax (Form 54), Power to make rules (Form 55), and Tonnage tax scheme for shipping companies (Form 80).

Forms as per Income Tax Act 2025	Forms as per Income Tax Act 1961	Forms as per other Acts
Rebates And Reliefs (Form 20) Application for approval of agricultural extension project under section 47(1)(a) of the act		File Now
Double Taxation Relief (Form 41) Information to be provided under section 159(8)		File Now
Rebates And Reliefs (Form 42) Application for Certificate of residence for the purposes of an agreement under section 159(1) and 159(2)		File Now
Special provisions relating to avoidance of tax (Form 50) Application for a pre-filing consultation		File Now
Special provisions relating to avoidance of tax (Form 51) Application for an Advance Pricing Agreement		File Now
Special provisions relating to avoidance of tax (Form 54) Application for Renewal of an Advance Pricing Agreement (APA)		File Now
Power to make rules (Form 55) Form of application for an assessee, resident in India, seeking to invoke mutual agreement procedure provided for in agreements with other countries or specified territories		File Now
Tonnage tax scheme for shipping companies (Form 80) Application for exercising/renewing option for the tonnage tax scheme under section 231(1) or 231(10) of the Act		File Now

Page 1: General Details of the Taxpayer (Par A)



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[Dashboard](#) > [Income-tax Forms](#) > [Form No. 41](#)

Part-A: Particulars of the Applicant

Includes name, address, PAN and other details of the applicant

*Indicates mandatory fields

1. Name

2. Address

Whether communication address is available in India? *

Yes No

3. Communication Address in India

-

4. Permanent Account Number (PAN) (if available)

5. E-mail Id

6. Contact Number

Note: To update contact details, go to '[My Profile](#)'. After updating, delete any existing draft, log out, then log in again to file a new form.

Cancel


Save

Foreign company without PE in India would ideally not have "communication address available in India" and accordingly should submit "No".

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This document is for general information purposes only and does not constitute legal or tax advice.

Page 2: Residential Information (Part B)



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Part B: Residential Information

Includes residential details of the applicant * Indicates mandatory fields

7. Tax Year
2026-27

8. Status
Company

9. Country/Region of Incorporation/ registration *

10. Tax Identification Number (TIN) in country/region of residence: *

Note: Tax Identification Number of the applicant in the country or region of his residence and in case no such number is available, then a unique number on the basis of which the applicant is identified by the Government of that country or the region of which he claims to be a resident.

11. Period for which the residential status as mentioned in the certificate referred to in section 159(3) is applicable:

From *

01 Jan 2026

To *

31 Mar 2026

12. Address of the assessee in the country or region outside India during the period for which the certificate, mentioned in Sl. No. 11 above, is applicable:

Country/Region *

Select

Flat / Door / Building *

Road / Street / Block / Sector

PIN Code *

Post Office *

Select

Area / Locality *

Select

District *

Select

State *

Select


Full Address

13. Copy of the certificate referred to in section 159(3): *

Attach File

Cancel

Save



india.gov.in
national portal of india

Feedback (Website Policies) (Accessibility Statement) (Site Map) (Browser Support) (CoBrowse Help)

Last reviewed and updated on : 1-Apr-2026

This site is best viewed in 1024 * 768 resolution with latest version of Chrome, Firefox, Safari and Edge.

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Currently Form 41
allows "to" up to 31
March 2026 only.
Even though TRC
may be available for
entire calendar year

Page 3 – Declaration and Verification

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Dashboard > Income-tax Forms > Form No. 41

Declaration and Verification

Please provide the declaration * Indicates mandatory fields

Declaration

I [redacted] with [redacted] (PAN) have obtained a certificate referred to in section 159(8) from the Government of [redacted] which is provided as per Part B (Sl. No. 13).

Verification

[redacted] hereby affirm that the information provided above is true and correct to the best of my knowledge and belief. I have not concealed any relevant fact. I am submitting this form in my capacity as [redacted] [redacted] holding PAN/TIN [redacted] and I am competent to verify and submit this form.

Note: The details of principal contact are populated in Verification part. If you want to appoint other person to verify the form, then please appoint him as principal contact under key person details under "My Profile".

Place*
[redacted]

Date
01-Apr-2026

IP Address
[redacted]

Cancel Save

PAN / TIN of authorised signatory required

⚠ Other Important aspects

- **Update your No PE Certificate to align with New Income Tax Act 2025**
- **If your agreement with Indian customer or your Indian subsidiary does not cover succession provision for e.g., “in the event a new law replaces the current law, the relevant provisions of the new law shall apply accordingly” – then you must get an addendum of that agreement made and executed.**

For any queries on the above, please free to reach out to us at:

INFO@MGALLP.IN

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