

No Business Connection Certificate/No PE Certificate to be submitted by Foreign Vendors as per IT Act

Supplier to provide “No Business Connection Certificate” as per section 9 of the Income Tax Act on their letter head duly signed by the authorized representative as per Annexure –A.

OR

Alternatively supplier may provide

1. No Permanent Establishment Certificate as per provision of the applicable Double Taxation Avoidance Agreement on their letter head duly signed by the authorized representative as per Annexure –B,
2. Tax Residency Certificate issued by the tax authorities of the supplier’s residence and
3. Form 10F duly signed by the authorized representative of the supplier.

In case the supplier has Business Connection or Permanent Establishment in India, the transaction would be taxable under the Income Tax Act 1961 (of India). In these cases withholding tax would be deducted as per provisions of the Income Tax Act on the full value of the invoice. In case supplier wants to declare lower profit on the transaction, supplier shall approach to Indian Income Tax Department and get the certificate issued for lower rate of withholding tax.

(On Company Letter Head)

No Business Connection Certificate

Date:

To

Bharat Heavy Electricals Limited
Ramachandrapuram, Hyderabad
India - 502032

Sir,

Sub: No Business Connection declaration for FY 2015-16

This is to certify that (Name of the supplier) is a company incorporated in(country) and does not have any business connection in India as per the provision of Section 9 of the Income Tax Act 1961.

We hereby certify that we will notify BHEL in case of any change in the status as certified above.

For

Authorised Signatory

(On Company Letter Head)

No Permanent Establishment Certificate

Date

To

Bharat Heavy Electricals Limited
Ramachandrapuram, Hyderabad
India - 502032

Sir,

Sub: No Permanent Establishment declaration for FY 2015-16

This is to certify that (Name of the supplier) is a company incorporated in(country) and does not have any Permanent Establishment in India as per the provision of Article..... of the DTAA between India and

We hereby certify that we will notify BHEL in case of any change in the status as certified above.

For

Authorised Signatory

(On Company Letter Head)

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 Mr in the capacity of.....
(designation) do provide the following information, relevant to the financial year
2015-16 in case of (Name of company) for the purposes
of sub-section (5) of section 90/section 90A:-

Sl.No.	Nature of information	Details
(i)	Status (individual; company, firm etc.) of the assessee	Company
(ii)	Permanent Account Number (PAN) of the assessee if allotted	NA
(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	2015-16

	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 to in sub-section (4) of section 90 of sub-section (4) of section 90A from the Government of..... (name of country or specified territory outside India)

Signature:.....

Name:.....

Address:.....

Permanent Account 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:.....