

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 16th June, 2017

INCOME-TAX

S.O. 1927(E).—In exercise of the powers conferred by section 295 read with sub-section (9) of section 92CC of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. (1) These rules may be called the Income-tax (16th Amendment) Rules, 2017.
(2) They shall come into force from the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962, in Appendix II, in Form No. 3CED, under sub-heading “General”, —
 - (i) for item 3, following item shall be substituted, namely:—

“3. Particular(s) of the Associated Enterprises with whom the APA is requested for:	
<i>a. Name(s) of the Associated Enterprise(s):</i>	
<i>b. Name(s) of the country(ies) in which the associated enterprises mentioned in clause (a) are located:</i>	
<i>c. Taxpayer Registration Number/ Taxpayer Identification Number/ Functional equivalent/ Any unique number used for identification of the Associated Enterprise by the Government of that country/specified territory in which the Associated Enterprise claims to be located:”;</i>	

(ii) for item 4, the following item shall be substituted, namely:—

“4. Particulars of the Parent Company(ies) of the applicant:	
<i>a. Name of Immediate parent company of applicant:</i>	
<i>b. Address of Immediate parent company of applicant:</i>	
<i>c. Country of residence of Immediate parent company of applicant:</i>	
<i>d. Taxpayer Registration Number/ Taxpayer Identification Number/ Functional equivalent/Any unique number used for identification of the Immediate parent company by the Government of that country/specified territory of which it claims to be a resident:</i>	
<i>e. Name of Ultimate parent company of applicant:</i>	
<i>f. Address of Ultimate parent company of applicant:</i>	
<i>g. Country of residence of Ultimate parent company of applicant:</i>	
<i>h. Taxpayer Registration Number/ Taxpayer Identification Number/ Functional equivalent/ Any unique number used for identification of the Ultimate parent company by the Government of that country/specified territory of which it claims to be a resident:”;</i>	

[Notification No. 53 /2017/ F. No. 370142/34/2016-TPL]

RAJESH KUMAR KEDIA, Director (Tax Policy and Legislation)

Note : The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) vide number S.O. 969 (E) dated the 26th March, 1962 and were last amended vide notification number G.S.R. 590(E), dated the 15th June, 2017.