

ANNEXURE I

[See item 2 of Form No. 10E]

ARREARS OR ADVANCE SALARY

1. Total income (excluding salary received in arrears or advance)
2. *Salary* received in arrears or advance
3. Total income (as increased by salary received in arrears or advance)
[Add item 1 and item 2]
4. Tax on total income (as per item 3)
5. Tax on total income (as per item 1)
6. Tax on salary received in arrears or advance
[Difference of item 4 and item 5]
7. Tax computed in accordance with Table "A"
[Brought from column 7 of Table "A"]
8. Relief under section 89(1)
[Indicate the difference between the amounts mentioned against items 6 and 7]

TABLE "A"

[See item 7 of Annexure I]

Previous year(s)	Total income of the relevant previous year (Rs.)	Salary received in arrears or advance relating to the relevant previous year as mentioned in column (1) (Rs.)	Total income (as increased by salary received in arrears or advance) of the relevant previous year mentioned in column I [Add columns (2) and (3)] (Rs.)	Tax on total income [as per column (2)] (Rs.)	Tax on total income [as per column (4)] (Rs.)	Difference in tax [Amount under column 6 minus amount under column (5)] (Rs.)
1	2	3	4	5	6	7

Note: In this Table, details of salary received in arrears or advance relating to different previous years may be furnished.

ANNEXURE II

[See item 2 of Form No. 10E]

GRATUITY

Past services extending over a period of 5 years or more but less than 15 years

1. Gratuity received
2. Total income (including gratuity)
3. Tax on total income mentioned against item 2
4. Average rate of tax applicable on total income
[Divide amount mentioned against item 3 by amount mentioned against item 2]
5. Tax payable on gratuity by applying the average rate of tax
[Multiply average rate of tax mentioned against item 4 with amount of gratuity mentioned against item 1]
6. Total income of two previous years immediately preceding the previous year in which gratuity is received (i)
(ii)
7. Add one-half of the gratuity mentioned against item 1 in the total income of each of the two preceding previous years mentioned against item 6 (i)
(ii)
8. Tax on total income of each of the preceding previous years mentioned against item 7 (i)
(ii)
9. Average rate of tax on the total income of each of the two preceding previous years as increased by $\frac{1}{2}$ of gratuity calculated for that year as mentioned against item 7 (i)
(ii)
[Divide the amounts mentioned against items 8(i) and 8(ii) by the amount mentioned against items 7(i) and 7(ii) respectively]
10. Average of average rates of tax mentioned against item 9
[Add the averages of tax mentioned against items 9(i) and (ii) and divide it by 2]
11. Tax payable on gratuity by applying the average of average rates of tax
[Multiply the average against item 10 by the amount of gratuity mentioned against item 1]
12. Relief under section 89(1)
[Indicate the difference between the amounts mentioned against items 11 and 5]

ANNEXURE IIA

[See item 2 of Form No. 10E]

GRATUITY

Past services extending over a period of 15 years and more

1. Gratuity received
2. Total income (including gratuity)
3. Tax on total income mentioned against item 2
4. Average rate of tax applicable on total income
[Divide amount mentioned against item 3 by amount mentioned against item 2]

5. Tax payable on gratuity by applying the average rate of tax
[Multiply average rate of tax mentioned against item 4 with amount of gratuity mentioned against item 1]
6. Total income of three previous years immediately preceding the previous year in which gratuity is received
 - (i)
 - (ii)
 - (iii)
7. Add one-third of the gratuity mentioned against item 1 in the total income of each of the three preceding previous years mentioned against item 6
 - (i)
 - (ii)
 - (iii)
8. Tax on total income of each of the preceding previous years mentioned against item 7
 - (i)
 - (ii)
 - (iii)
9. Average rate of tax on the total income of each of the three preceding previous years as increased by one third of gratuity calculated for that year as mentioned against item 7
 - (i)
 - (ii)
 - (iii)

[Divide the amounts mentioned against items 8(i), 8 (ii) and 8(iii) by the amount mentioned against items 7(i), 7(ii) and 7(iii) respectively]
10. Average of average rates of tax mentioned against item 9
[Add the averages of tax mentioned against items 9(i) to (iii) and divide it by 3]
11. Tax payable on gratuity by applying the average of average rates of tax
[Multiply the average against item 10 by the amount of gratuity mentioned against item 1]
- 12.. Relief under section 89(1)
[Indicate the difference between the amounts mentioned against items 11 and 5]

ANNEXURE III

COMPENSATION ON TERMINATION OF EMPLOYMENT

Condition: After continuous service of three years and where unexpired portion of term of employment is also not less than three years

1. Compensation received
2. Total income (including compensation)
3. Tax on total income mentioned against item 2
4. Average rate of tax applicable on total income
[Divide amount mentioned against item 3 by amount mentioned against item 2]
5. Tax payable on compensation by applying the average rate of tax
[Multiply average rate of tax mentioned against item 4 with amount of compensation mentioned against item 1]

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|-----|--|----------------------|
| 6. | Total income of three previous years immediately preceding the previous year in which compensation is received | (i)
(ii)
(iii) |
| 7. | Add one-third of the compensation mentioned against item 1 in the total income of each of the three preceding previous years mentioned against item 6 | (i)
(ii)
(iii) |
| 8. | Tax on total income of each of the preceding previous years mentioned against item 7 | (i)
(ii)
(iii) |
| 9. | Average rate of tax on the total income of each of the three preceding previous years as increased by one-third of compensation calculated for that year as mentioned against item 7 | (i)
(ii)
(iii) |
| | [Divide the amounts mentioned against items 8(i), 8(ii) and 8(iii) by the amount mentioned against items 7(i), 7(ii) and 7(iii) respectively] | |
| 10. | Average of average rates of tax mentioned against item 9 | |
| | [Divide by three, the total of averages of tax mentioned against items 9(i) to (iii)] | |
| 11. | Tax payable on compensation by applying the average of average rates of tax | |
| | [Multiply the average against item 10 by the amount of compensation mentioned against item 1] | |
| 12. | Relief under section 89(1) | |
| | [Indicate the difference between the amounts mentioned against items 11 and 5] | |

ANNEXURE IV

COMMUTATION OF PENSION

1. Amount in commutation of pension received
2. Total income (including amount in commutation of pension)
3. Tax on total income mentioned against item 2
4. Average rate of tax applicable on total income

[Divide amount mentioned against item 3 by amount mentioned against item 2]
5. Tax payable on amount in commutation of pension by applying the average rate of tax

[Multiply average rate of tax mentioned against item 4 with amount in commutation of pension mentioned against item 1]

- 6.** Total income of each of the three previous years immediately preceding the previous year in which amount in commutation of pension is received
- (i)
(ii)
(iii)
- 7.** Add one-third of the amount in commutation of mentioned against item 1 in the total income of each of the three preceding previous years mentioned against item 6
- (i)
(ii)
(iii)
- 8.** Tax on total income of each of the preceding previous years mentioned against item 7
- (i)
(ii)
(iii)
- 9.** Average rate of tax on the total income of each of the three preceding previous years as increased by one-third of amount in commutation of pension calculated for that year as mentioned against item 7
- (i)
(ii)
(iii)
- [Divide the amounts mentioned against items 8(i), 8 (ii) and 8(iii) by the amount mentioned against items 7(i), 7(ii) and 7(iii) respectively]
- 10.** Average of average rates of tax mentioned against item 9
- [Add the averages of tax mentioned against items 9(i) to (iii) and divide it by 3]
- 11.** Tax payable on amount in commutation of pension by applying the average of average rates of tax
- [Multiply the average against item 10 by the amount in commutation of pension mentioned against item 1]
- 12.** Relief under section 89(1)
- [Indicate the difference between the amounts mentioned against items 11 and 5]

FORM NO. 10F

[See rule 11E]

**Application for approval of agreement under section 80-O of the income-tax Act, 1961
relating to deduction in respect of royalties, etc.,
from certain foreign enterprises**

1. (i) Name and address of the applicant.
(ii) State whether the applicant is an Indian company as defined in section 2(26) of the Income-tax Act, 1961.
(iii) Permanent Account Number/General Index Register Number.
(iv) ITO/AC/DC/CIT within whose jurisdiction the applicant has been assessed or is assessable.
(v) Nature of business carried on in India.
*(vi) Whether this is the first application for approval under section 80-O?
2. **(i) Date of agreement with the foreign party.
(ii) If the agreement is signed by the parties on different dates indicate such dates.
****(iii)* If the agreement purports to take effect from an earlier date indicate such date.
3. (a) Name and address of the foreign Government/foreign enterprise from whom the assessee received or will receive income in respect of which deduction is claimed.
(b) If assessed in India, the Income-tax Circle where assessed with Permanent Account Number/General Index Register Number.
(c) Nature and location of business, if any, carried on in India by the foreign enterprise.
4. Whether the income is received in consideration for-
 - (a) the use outside India of -
 - (i) any patent, invention, model, design, secret formula or process, or similar property right; or
 - (ii) information concerning industrial, commercial or scientific knowledge, experience or skill made available or provided or agreed to be made available or provided;
 - (b) technical services rendered or agreed to be rendered outside India.
5. If the technical know-how falls under 4(a)(i) above, indicate—
 - (a) how the applicant acquired it or what arrangements he had made for acquiring it;
 - (b) what are the applicant's own rights in respect thereof;

- (c) whether its provision to the other party to the agreement involves—
 - (i) transfer of all or any right of the applicant in respect of it; if so, please specify the nature and extent of the right transferred and manner of its transfer;
 - (ii) the imparting of any information concerning its working or use; if so, please specify the information imparted and the manner of its imparting;
 - (iii) its use by the other person to the agreement; if so, please specify the nature and manner of the use.
- 6. If the technical know-how falls under 4(a)(ii) above, please specify—
 - (a) the arrangements available with the applicant for obtaining and imparting it;
 - (b) the manner of imparting;
 - (c) details of reports containing the said information furnished to the foreign party (enclose copies);
 - (d) how the information was put to use *by* the foreign party.
- 7. (a) Details of the arrangements available with the applicant for rendering technical services in 4(b) above, and the mode of rendering such services.
 - (b) If technical services are rendered outside India:
 - (i) the field in which services were rendered such as (engineering, computer hardware/ software, shipping, advertisement, transport, material handling, dismantling of machinery, maintenance and operation of machinery, functional tests, commissioning, supervision);
 - (ii) whether the personnel deputed are applicant's own employees or advisers. If not, whether these persons are working under any contract or agreements (in which case, copies of such agreements to be furnished).
- 8. If technical personnel were deputed abroad—
 - (a) details of such technical personnel;
 - (b) period of stay abroad of each such person; and
 - (c) actual services rendered by each such person.
- 9. Does the agreement provide for supply of technical know-how or rendering of any services other than those covered by section 80-O (*e.g.*, supply of goods, recruitment, services, managerial, financial or sales services, etc.) ? If so, please specify them and also the amount of consideration relatable to such activities.

- 10.** Has the applicant made any arrangements or agreements with any other person, in India or abroad for obtaining the technical know-how, to be provided under this agreement or for rendering technical *services*; if so, the details, thereof.—
- (i) name and address of such other person;
 - (ii) details of the agreement or arrangement together with a certified copy of the written agreement, if any;
 - (iii) the nature and extent of applicant's relationship and association with such other person.
- 11.** Whether any part of the services were rendered prior to the date of the agreement; if so, the portion of income relatable to such services which would have to be disallowed for purposes of section 80-O?
- 12.** Whether the agreement imposes any trade restriction on the applicant; if so, the extent of such restriction and the amount of income relatable to such restriction to be disallowed under section 80-O?
- 13.** Does the agreement provide for any-
- (a) training to be imparted in India;
 - (b) if so, the category and number of personnel to be trained and the period of such training;
 - (c) the portion of fees relatable to such training in India which is to be disallowed for purposes of section 80-O out of the total fees under the agreement.
- 14.** If the claim under section 80-O is for technical know-how and technical documentation relating to machinery or equipment supplied, does the agreement provide for-
- (a) such know-how and documentation being supplied by the applicant;
 - (b) separate payment for such know-how and documentation: if so, details thereof;
- (if not, on what basis the claim is made under section 80-O).
- 15.** (a) Whether the agreement provides for rendering any services in India?
- (b) If so, indicate the portion of income relatable to such services which will have to be disallowed for purposes of section 80-O.
- 16.** Is the agreement for the supply of technical personnel to the foreign party for use of the latter? If so, details thereof.
- 17.** The nature of income in respect of which deduction is claimed, namely, royalty, commission, fees, or any similar payment.
- 18.** The amount claimed as deduction under section 80-O of the Act along with computation of such amount.

- 19.** The terms and mode of payment for supply of technical know-how/services.
- 20.** (a) Whether the income has been received in India in convertible foreign exchange; if so, file documentary evidence thereof.
- (b) If any part of the payment is other than by way of cash, indicate that portion with details.
- 21.** What is the extent of control of the applicant in the day-to-day management of the foreign enterprise.
- 22.** Has the applicant any other agreement (for trade, technical collaboration, or rendering services or for any other purpose) with the foreign party at (3) above? If so, copies of the same may be furnished.
- 23.** If the agreement under consideration is-
- (a) for renewal;
- (b) for extension;
- (c) for modification; or
- (d) in substitution of any earlier agreement-copies of original agreements should be furnished.
- 24.** Particulars of any previous applications for approval under section 80-O with any foreign party including the party referred to at serial number 3 :
- (a) Name of the foreign party;
- (b) Date of agreement;
- (c) Date of application under section 80-O;or
- (d) Result of application (copy of letter of approval/rejection to be enclosed).
- 25.** (i) First assessment year in respect of which approval under section 80-O is sought for.
- (ii) Subsequent assessment year, for which the approval is desired to be operative.
- (iii) Previous year.
- (iv) Method of accounting followed in respect of income under this agreement
- ******26.**Did the applicant provide similar technical know-how or render similar technical services as under the present agreement to any other person?
- 27.**Whether any part of the payment is derived from.—
- *****(a) the execution of a foreign project undertaken by the applicant in pursuance of the agreement under consideration; or

- (b) the execution of any work undertaken by the applicant and forming part of a foreign project undertaken by any other person in pursuance of a contract entered into by such other person with a foreign Government or any statutory or other public authority or agency in a foreign State or a foreign enterprise.

28. With reference to 27(b) above —

- (a) furnish the date of the contract entered into by the other person with the foreign Government or enterprise for the execution of the foreign project
- (b) whether all the services were rendered by the applicant—
 - (i) before the signing of such contract; or
 - (ii) after signing of the contract.

.....
*Signature and designation
 of the applicant*

Verification

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

Verified today, the....., of.....

Place :

.....
*Signature and designation
 of the applicant*

Notes :

* If so, profit and loss account, balance sheet, memorandum and articles of association to be enclosed.

** Notarised copies of agreement/exchange of correspondence or other documents evidencing the agreement to be enclosed. In the case of agreement by exchange of letters or telexes, dates of offer and acceptance shall also be mentioned.

***Enclose copies of correspondence to evidence that parties had agreed in writing prior to that date to the terms of the agreement.

**** If so, please give brief particulars thereof, and whether these were approved by the Central Government/Central Board of Direct Taxes/Chief Commissioners.

*****“Foreign project” for this purpose means a project for-

- (i) the construction of any building, road, dam, bridge or other structure outside India;
- (ii) the assembly or installation of any machinery or plant outside India;
- (iii) the execution of such other work (of whatever nature) as may be prescribed.