



May 18, 2024

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400 001
Scrip Code: 500770

National Stock Exchange of India Ltd.
Exchange Plaza
Bandra-Kurla Complex Bandra (E)
Mumbai – 400 051
Symbol: TATACHEM

Dear Sir/Madam,

Sub: Communication to Shareholders - Intimation on Tax Deduction on Dividend

Pursuant to the Finance Act, 2020, with effect from April 1, 2020, the Dividend Distribution Tax is abolished and dividend income is taxable in the hands of the shareholders.

In this regard, please find enclosed herewith an e-mail communication which has been sent to all the shareholders having their e-mail IDs registered with the Company/Depositories explaining the process on withholding tax from dividends paid to the shareholders at prescribed rates along with necessary annexures.

This is for your information and records.

Thanking you,

**Yours faithfully,
For Tata Chemicals Limited**

**Rajiv Chandan
Chief General Counsel
& Company Secretary**

Encl.: as above

TATA CHEMICALS LIMITED

Bombay House 24 Homi Mody Street Fort Mumbai 400 001
Tel 91 22 6665 8282 Fax 91 22 6665 8143/44 www.tatachemicals.com
CIN : L24239MH1939PLC002893

Subject Line - Tata Chemicals Limited – Communication on TDS on Dividend for FY 2023-24



Corporate Identity Number (CIN): L24239MH1939PLC002893
Registered Office: Bombay House, 24 Homi Mody Street, Fort, Mumbai - 400 001
Tel. No.: +91 22 6665 8282
Email: investors@tatachemicals.com **Website:** www.tatachemicals.com

THIS COMMUNICATION REQUIRES YOUR IMMEDIATE ATTENTION

May 17, 2024

Dear Shareholder,

Trust you and your family are safe and in good health.

We are pleased to inform you that the Board of Directors at their Meeting held on April 29, 2024 has recommended a Dividend of ₹ 15/- per Ordinary Share of ₹ 10/- each (150%) for the Financial Year ended March 31, 2024, subject to the approval of shareholders at the ensuing 85th Annual General Meeting.

As you are aware, the Income Tax Act, 1961 ('the IT Act'), as amended by the Finance Act, 2020, mandates that dividends paid or distributed by a company after April 1, 2020 shall be taxable in the hands of the shareholders. The Company shall therefore be required to deduct tax at source at the time of making the payment of the said Dividend, if declared at the Annual General Meeting of the Company to be held on Wednesday, June 26, 2024.

TDS will be deducted at the rate of 20% if the payment is made to a 'Specified Person' as defined in Section 206AB of the Act or if the Permanent Account Number (PAN) is not linked to Aadhar.

If there is any change in the information, you are requested to update your records such as tax residential status, PAN and register your e-mail address, mobile numbers and other details with your relevant depositories through your depository participants in case you are holding shares in dematerialised form and if you are holding shares in physical mode, you are requested to furnish details to Link Intime India Private Limited, the Registrar and Transfer Agent of the Company. The records may please be updated before the record date to ensure correct deduction of tax, if applicable.

The exemption forms viz – **Form 15H / Form 15G, treaty exemption documents and format of Declaration**, as required to be provided by Resident / Non Resident shareholders (Individual / Non Individual) can be **accessed and downloaded** from the website of the Company at <https://www.tatachemicals.com/TDSInformation.html>. Please note that w.e.f October 1, 2023, **Form 10F** needs to be filed online on the Income Tax portal by the payee shareholders and the hard copy submission is no longer valid. The process for filing the **Form 10F** is available at <https://www.tatachemicals.com/TDSInformation.html>.

Accordingly, in order to enable us to determine the appropriate TDS / withholding tax rate applicable, **we request you to provide these details and documents as mentioned above on or before June 10, 2024.** The aforesaid documents can be uploaded on the link <https://liiplweb.linkintime.co.in/formsreg/submission-of-form-15g-15h.html>. Any details/documents submitted after the said date shall not be considered.

Alternatively, the aforementioned documents, as applicable, can also be emailed as mentioned below:

Resident shareholders to send to	:	csg4exemptforms2425@linkintime.co.in
Non-Resident shareholders to send to	:	tdsdivnr@tatachemicals.com

All the documents submitted by you will be verified by us and we will consider the same while deducting the appropriate taxes if they are in accordance with the provisions of the IT Act.

In order to access the applicable Tax Deduction at Source provisions under the IT Act for Resident and Non-Resident shareholder categories (Individual/Non-Individual), request you to please access the same available on the website of the Company at <https://www.tatachemicals.com/TDSInformation.html>.

Please reach out to us at investors@tatachemicals.com for any queries.

We request your cooperation in this regard.

Thanking you,

Yours faithfully,
For Tata Chemicals Limited

Rajiv Chandan
Chief General Counsel
& Company Secretary

Encl: as above



SECTION A: APPLICABLE TAX DEDUCTION AT SOURCE (TDS) PROVISIONS UNDER THE INCOME TAX ACT, 1961 ('THE IT ACT') FOR RESIDENT AND NON-RESIDENT SHAREHOLDER CATEGORIES (INDIVIDUAL/NON-INDIVIDUAL)

I. For Resident Shareholders:

Tax is required to be deducted at source under Section 194 of the IT Act at 10% on the amount of dividend where shareholder(s) have registered their valid Permanent Account Number (PAN). In case, shareholders do not have PAN / have not registered their valid PAN details in their account, TDS at the rate of 20% shall be deducted under Section 206AA of the Act.

a. **Resident Individuals:**

No tax shall be deducted on the dividend payable to resident individuals if –

- Total dividend to be received by them from the Company during Financial Year 2024-25 does not exceed Rs. 5,000/-.
- The shareholder provides Form 15G (applicable to individuals) / Form 15H (applicable to an Individual above the age of 60 years) provided that all the required eligibility conditions are met. Please note that all fields are mandatory to be filled up and the Company may at its sole discretion reject the form if it does not fulfil the requirement of law. Formats of Form 15G and 15H are enclosed as **Annexure 1** and **Annexure 2**, respectively.
- Exemption certificate is issued by the Income-tax Department, if any.

Note:

Shareholders are requested to ensure their Aadhar number is linked with PAN, as per the timelines prescribed. In case of failure of linking Aadhar with PAN within the prescribed timelines, PAN shall be considered inoperative, and in such scenario, tax shall be deducted at higher rate of 20%. The Company will be using functionality of the Income-tax department for the above purpose.

b. **Resident Non-Individuals:**

No tax shall be deducted on the dividend payable to the following resident Non-Individuals where they provide details and documents as per the format attached in **Annexure 3**.

- **Insurance Companies:** Self declaration that it qualifies as 'Insurer' as per Section 2(7A) of the Insurance Act, 1938 and has full beneficial interest with respect to the ordinary shares owned by it along with self-attested copy of PAN card and certificate of registration with Insurance Regulatory and Development Authority (IRDA)/LIC/GIC.
- **Mutual Funds:** Self-declaration that it is registered with SEBI and is notified under Section 10(23D) of the IT Act along with self-attested copy of PAN card and certificate of registration with SEBI.
- **Alternative Investment Fund (AIF):** Self-declaration that its income is exempt under Section 10 (23FBA) of the IT Act and they are registered with SEBI as Category I or Category II AIF along with self-attested copy of the PAN card and certificate of AIF registration with SEBI.
- **New Pension System (NPS) Trust:** Self-declaration that it qualifies as NPS trust and income is eligible for exemption under section 10(44) of the Act and being regulated by the provisions of the Indian Trusts Act, 1882 along with self-attested copy of the PAN card.
- **Other Non-Individual shareholders:** Self-attested copy of documentary evidence supporting the exemption along with self-attested copy of PAN card.

c. In case, shareholders (both Individuals or Non-Individuals) provide certificate under Section 197 of the IT Act, for lower / NIL withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy of the same.



II. For Non-Resident Shareholders:

- a. Taxes are required to be withheld in accordance with the provisions of Section 195 of the Act as per the rates in force. As per the relevant provisions of the Act, the withholding tax shall be at the rate of 20% (plus applicable surcharge and cess) on the amount of dividend payable to them. In case, non-resident shareholders provide a certificate issued under Section 197/195 of the IT Act for lower / Nil withholding of taxes, rate specified in the said certificate shall be considered based on submission of self-attested copy of the same.
- b. Further, as per Section 90 of the IT Act, the non-resident shareholder has the option to be governed by the provisions of the Double Tax Avoidance Treaty between India and the country of tax residence of the shareholder, if they are more beneficial to them. For this purpose, i.e. to avail Tax Treaty benefits, the non-resident shareholders will have to provide the following:
- Self-attested copy of the PAN Card allotted by the Indian Income Tax authorities. If the PAN is not available, the non-resident shareholder shall furnish name, email address, contact number, tax identification number allotted in the country of residence and address in country of residence (format attached herewith as **Annexure 4**).
 - Self-attested copy of Tax Residency Certificate (TRC) (of FY 2024-25 or later) obtained from the tax authorities of the country of which the shareholder is resident.
 - For shareholders who have PAN and proposes to claim treaty benefit, they need to mandatorily file the Form 10F online at the link <https://eportal.incometax.gov.in/> with effect from April 1, 2023 to avail the benefit of DTAA.(format attached herewith as **Annexure 5**). A copy of the Form 10F filed online should be provided to the Company.
 - Self-declaration by the non-resident shareholder of having no Permanent Establishment in India in accordance with the applicable Tax Treaty (of FY 2024-25 or later) (format attached herewith as **Annexure 6**)
 - Self-declaration by shareholder of meeting treaty eligibility requirement and satisfying beneficial ownership requirement (for FY 2024-25) (format attached herewith as **Annexure 7**).
 - In case of Foreign Institutional Investors and Foreign Portfolio Investors, copy of SEBI registration certificate.
 - In case of shareholder being tax resident of Singapore, please furnish the letter issued by the competent authority or any other evidence demonstrating the non-applicability of Article 24 - Limitation of Relief under India-Singapore Double Taxation Avoidance Agreement (DTAA).

It is recommended that shareholders should independently satisfy its eligibility to claim Double Tax Avoidance Treaty benefit including meeting of all conditions laid down by Double Tax Avoidance Treaty.

Kindly note that the Company is not obligated to apply beneficial tax treaty rates at the time of tax deduction / withholding on dividend amounts. Application of beneficial rate of tax treaty for the purpose of withholding taxes shall depend upon completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholder.

- a. In case of Foreign Institutional Investors (FII) and Foreign Portfolio Investors (FPI), taxes shall be withheld at 20% plus applicable surcharge and cess in accordance with provisions of Section 196D of the Income Tax Act, 1961.

Accordingly, in order to enable us to determine the appropriate TDS / withholding tax rate applicable, **we request you to provide these details and documents as mentioned above on or before June 10, 2024. Any documents submitted after the said date shall not be considered for treaty benefit.**

III. TDS to be deducted at higher rate in case of non-filers of Return of Income:

The Finance Act, 2021, has *inter alia*, inserted the provisions of Section 206AB of the Act with effect from 1st July 2021. The provisions of Section 206AB of the IT Act requires the deductor to deduct tax at higher of the following rates from amount paid / credited to 'Specified person':

- i. At twice the rate specified in the relevant provision of the Act; or
- ii. At twice the rates or rates in force; or
- iii. At the rate of 5%

The 'specified person' means a person who has:

- a) not filed return of income for the assessment year relevant to the previous year immediately preceding the financial year in which tax is required to be deducted, for which the time limit of filing return of income under sub-section (1) of Section 139 has expired; and
- b) to the aggregate of tax deduction/collection at source in aggregate amounting to Rs. 50,000 or more in that previous year.

TATA CHEMICALS LIMITED

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Tel 91 22 6665 8282 Fax 91 22 6665 8143/44 www.tatachemicals.com
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The non-resident who does not have the permanent establishment is excluded from the scope of a specified person.

However, as directed by the Central Board of Direct Taxes vide Circular No. 11 of 2021 dated June 21, 2021, the Company will be using functionality of the Income-tax department for determination of specified person for the purpose of Section 206AB of the Act.

PAYMENT OF DIVIDEND

The Dividend for FY 2023-24 will be paid after deducting the tax at source as under:

A. For Resident shareholders:

- Nil in case the total dividend paid is up to Rs. 5,000/-.
- Nil for resident shareholders in case Form 15G / Form 15H (as applicable) is submitted along with self-attested copy of the PAN linked to Aadhar. *Please note that the duly filled up forms submitted through your registered email id will be accepted.*
- Lower/ NIL withholding tax rate on submission of self-attested copy of the certificate issued under Section 197 of the Income Tax Act, 1961.
- 10% for resident shareholders in case PAN is provided / available.
- 20% plus applicable surcharge and cess, for resident shareholders in case PAN is not provided / not available/ PAN-Aadhar linking not done/ non-filers of Return of Income.

B. For Non-resident shareholders:

- Beneficial tax treaty rate (based on tax treaty with India) for non-resident shareholders, as applicable will be applied on the basis of documents submitted by the non-resident shareholders.
- Lower/ NIL withholding tax rate on submission of self-attested copy of the certificate issued under Section 195/197 of the Act.
- 20% plus applicable surcharge and cess for non-resident shareholders in case the aforementioned documents are not submitted or if found inadequate/invalid (including FII/ FPI).
- Higher rate as discussed in point III above in case of non-filers of Return of Income, as applicable.

C. For shareholders having multiple accounts under different status / category:

Shareholders holding shares under multiple accounts under different status / category and single PAN, may note that, higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts.

D. Declaration under Rule 37BA:

In terms of Rule 37BA of the Income Tax Rules 1962, if dividend income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, then such deductee should file declaration with Company in the manner prescribed in the Rules. **We request you to provide these declarations in the prescribed form on or before June 10, 2024. Any documents submitted after the said date shall not be considered.**



SECTION B: SUBMISSION OF TAX RELATED DOCUMENTS:

Resident Shareholders

The aforementioned documents can be uploaded on the link <https://liiplweb.linkintime.co.in/formsreg/submission-of-form-15g-15h.html> on **or before June 10, 2024** to enable the Company to determine the appropriate TDS / withholding tax rate applicable.

Resident Shareholders can also send the scanned copies of the documents mentioned above at the below mentioned email ids, **mentioning the name of the Company i.e. Tata Chemicals Limited, in the subject line:**

Resident shareholders to send to	:	csg4exemptforms2425@linkintime.co.in
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Non-Resident shareholders

Non-Resident Shareholders are requested to send the scanned copies of the documents mentioned above at the below mentioned email ids, **mentioning the name of the Company i.e. Tata Chemicals Limited, in the subject line:**

Non-Resident shareholders to send to	:	tdsdivnr@tatachemicals.com
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These documents should reach us **on or before June 10, 2024** in order to enable the Company to determine and deduct appropriate TDS / withholding tax rate. No communication on the tax determination / deduction shall be entertained post June 10, 2024. It may be further noted that in case the tax on said Dividend is deducted at a higher rate in the absence of receipt of the aforementioned details/documents from you, there would still be an option available with you to file the return of income and claim an appropriate refund, if eligible.

The tax credit can also be viewed in Form 26AS by logging in with your credentials (with valid PAN) at TRACES <https://www.tdscpc.gov.in/app/login.xhtml> or the e-filing website of the Income Tax department of India <https://www.incometaxindiaefiling.gov.in/home>

NOTES

- 1) The Resident Non-Individual Members i.e. Insurance companies, Mutual Funds and Alternative Investment Fund (AIF) established in India and Non-Resident Non-Individual Members i.e. Foreign Institutional Investors and Foreign Portfolio Investors may alternatively submit the relevant forms / declarations / documents through their respective custodian who is registered on NSDL platform, on or before the aforesaid timelines.
- 2) Shareholders are requested to ensure that their bank account details in their respective demat accounts are updated, to enable the Company to make timely credit of dividend in their bank accounts.
- 3) Shareholders whose valid PAN is updated with us / our RTA, will be able to see the credit of TDS in Form 26AS, which can be downloaded from their e-filing account at <https://www.incometax.gov.in/iec/foportal/>
- 4) This communication shall not be treated as an advice from the Company or its affiliates or its Registrar & Transfer Agent. Shareholders should obtain the tax advice related to their tax matters from a tax professional.

Disclaimer: This communication shall not be treated as an advice from the Company or its affiliates. Shareholders should obtain the tax advice related to their tax matters from a tax professional.

Name of the Company	Dp. Id – Client Id/ Folio No.
TATA CHEMICALS LIMITED	

INCOME-TAX RULES, 1962

¹FORM NO. 15G

[See section 197A(1), 197A(1A) and rule 29C]

Declaration under section 197A(1) and section 197A(1A) to be made by an individual or a person (not being a company or firm) claiming certain incomes without deduction of tax

PART I

1. Name of Assessee (Declarant)		2. PAN of the Assessee ¹		
3. Status ²	4. Previous year (P.Y.) ³ (for which declaration is being made) 2024-2025		5. Residential Status ⁴	
6. Flat/Door/Block No.	7. Name of Premises	8. Road/Street/Lane	9. Area/Locality	
10. Town/City/District	11. State	12. PIN	13. Email	
14. Telephone No. (with STD Code) and Mobile No.	15. (a) Whether assessed to tax under the Income-tax Act, 1961 ⁵		Yes	No
	(b) If yes, latest assessment year for which assessed		<input type="checkbox"/>	<input type="checkbox"/>
16. Estimated income for which this declaration is made		17. Estimated total income of the P.Y. in which income mentioned in column 16 to be included ⁶		
18. Details of Form No.15G other than this form filed during the previous year, if				
Total No. of Form No.15G filed		Aggregate amount of income for which Form No.15G filed		
19. Details of income for which the declaration is filed				
Sl. No.	Identification number of relevant investment/account. etc ⁸	Nature of income	Section under which tax is deductible	Amount of income

.....
Signature of the Declarant⁹

Declaration/Verification¹⁰

*I/We.....do hereby declare that to the best of *my /our knowledge and belief what is stated above is correct, complete and is truly stated. *I/We declare that the incomes referred to in this form are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961. *I/We further declare that the tax *on my/our estimated total income including *income/incomes referred to in column 16 *and aggregate amount of *income/incomes referred to in column 18 computed in accordance with the provisions of the Income-tax Act,1961, for the previous year ending on 31-MAR-2025 relevant to the assessment year 2025-2026.will be *nil*. *I/We also declare that *my/our *income/incomes referred to in column16 *and the aggregate amount of *income/incomes referred to in column 18 for the previous year ending on 31-MAR-2025. relevant to the assessment year 2025-2026 will not exceed the maximum amount which is not charge-able to income-tax.

Place:.....
.....

Date:.....

Signature of the Declarant⁹

1. Substituted by IT (Fourteenth Amdt.) Rules 2015, w.e.f. **1-10-2015**. Earlier Form No.15G was inserted by the IT (Fifth Amdt.)Rules, 1982, w.e.f. 21-6-1982 and later on amended by the IT (Fifth Amdt.) Rules, 1989, w.r.e.f. 1-4-1988, IT (Fourteenth Amdt.) Rules, 1990, w.e.f. 20-11-1990 and IT (Twelfth Amdt.) Rules, 2002, w.e.f. 21-6-2002 and substituted by the IT (Eighth Amdt.) Rules, 2003, w.e.f. 9-6-2003 and IT (Second Amdt.)Rules, 2013, w.e.f. 19-2-2013.

PART II

[To be filled by the person responsible for paying the income referred to in column 16 of Part I]

1. Name of the person responsible for paying		2. Unique Identification No. ¹¹	
3. PAN of the person responsible for paying	4. Complete Address	5. TAN of the person responsible for paying	
6. Email	7. Telephone No. (with STD Code) and Mobile No.	8. Amount of income paid ¹²	
9. Date on which Declaration is received (DD/MM/YYYY)		10. Date on which the income has been paid/credited (DD/MM/YYYY)	

Place:

Date: *Signature of the person responsible for paying the income referred to in*

column 16 of Part I

*Delete whichever is not applicable.

¹As per provisions of section 206AA(2), the declaration under section 197A(1) or 197A(1A) shall be invalid if the declarant fails to furnish his valid Permanent Account Number (PAN).

²Declaration can be furnished by an individual under section 197 A (1) and a person (other than a company or a firm) under section 197A(1A).

³The financial year to which the income pertains.

⁴Please mention the residential status as per the provisions of section 6 of the Income-tax Act, 1961.

⁵Please mention "Yes" if assessed to tax under the provisions of Income-tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.

⁶Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.

⁷In case any declaration(s) in Form No.15G is filed before filing this declaration during the previous year, mention the total number of such Form No.15G filed alongwith the aggregate amount of income for which said declaration(s) have been filed.

⁸Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.

⁹Indicate the capacity in which the declaration is furnished on behalf of a HUF, AOP, etc.

¹⁰Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable-

- (i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;
- (ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.

¹¹The person responsible for paying the income referred to in column 16 of Part I shall allot a unique identification number to all the Form No. 15G received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No. 15H during the same quarter, please allot separate series of serial number for Form No. 15G and Form No. 15H.

¹²The person responsible for paying the income referred to in column 16 of Part I shall not accept the declaration where the amount of income of the nature referred to in sub-section (1) or sub-section (1A) of section 197A or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 16 and 18.

Name of the Company	Dp. Id – Client Id/ Folio No.
TATA CHEMICALS LIMITED	

¹FORM NO. 15H

[See section 197A(1C) and rule 29C]

Declaration under section 197A(1C) to be made by an individual who is of the age of sixty years or more claiming certain incomes without deduction of tax.

PART I

1. Name of Assessee (Declarant)		2. Permanent Account Number or Aadhaar Number of the Assessee ¹		3. Date of Birth ² (DD/MM/YYYY)	
4. Previous year(P.Y.) ³ (for which declaration is being made)		5. Flat/Door/Block No.		6. Name of Premises	
2024-2025					
7. Road/Street/Lane		8. Area/Locality		9. Town/City/District	
10. State		11. PIN		12. Email	
		13. Telephone No. (with STD Code) and Mobile No.			
14 (a) Whether assessed to tax ⁴ :				Yes	No
(b) If yes, latest assessment year for which assessed					
15. Estimated income for which this declaration is made					
16. Estimated total income of the P.Y. in which income mentioned in column 15 to be included ⁵					
17. Details of Form No.15H other than this form filed for the previous year, if any ⁶					
Total No. of Form No.15H filed		Aggregate amount of income for which Form No.15H filed			
18. Details of income for which the declaration is filed					
Sl. No.	Identification number of relevant investment/account, etc. ⁷	Nature of income	Section under which tax is deductible	Amount of income	

Signature of the Declarant

1. Substituted by the IT (Fourteenth Amdt.) Rules, 2015, w.e.f. **1-10-2015**. Earlier Form No. 15H was amended by the IT (Fifth Amdt.) Rules, 1982, w.e.f. 21-6-1982, IT (Fifth Amdt.) Rules, 1989, w.r.e.f. 1-4-1988, IT (Fourteenth Amdt.) Rules, 1990, w.e.f. 20-11-1990, IT (Twelfth Amdt.) Rules, 1992, w.e.f. 1-6-1992, IT (Seventh Amdt.) Rules, 1995, w.e.f. 1-7-1995, IT (Thirty-second Amdt.) Rules, 1999, w.e.f. 19-11-1999, IT (Twelfth Amdt.) Rules, 2002, w.e.f. 21-6-2002, IT (Eighth Amdt.) Rules, 2003, w.e.f. 9-6-2003, IT (Fourteenth Amdt.) Rules, 2003, w.e.f. 1-8-2003 and IT (Second Amdt.) Rules, 2013, w.e.f. 19-2-2013.

Declaration/Verification⁸

I do hereby declare that I am resident in India within the meaning of section 6 of the Income-tax Act, 1961. I also hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated and that the incomes referred to in this form are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961. I further declare that the tax on my estimated total income including *income/incomes referred to in column 15 *and aggregate amount of *income/incomes referred to in column 17 computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on 31-MAR-2025 relevant to the assessment year 2025-2026 will be *nil*.

Place:



Date :

Signature of the Declarant Signature

PART II

[To be filled by the person responsible for paying the income referred to in column 15 of Part I]

1. Name of the person responsible for paying		2. Unique Identification No. ⁹	
3. Permanent Account Number or Aadhaar Number of the person responsible for paying	4. Complete Address		5. TAN of the person responsible for paying
6. Email	7. Telephone No. (with STD Code) and Mobile No.		8. Amount of income paid ¹⁰
9. Date on which Declaration is received (DD/MM/YYYY)		10. Date on which the income has been paid/credited (DD/MM/YYYY)	

Place:

Date: Signature of the person responsible for paying the income referred to in column 15 of Part I

*Delete whichever is not applicable.

1. As per provisions of section 206AA(2), the declaration under section 197A(1C) shall be invalid if the declarant fails to furnish his valid Permanent Account Number or Aadhaar Number.
2. Declaration can be furnished by a resident individual who is of the age of 60 years or more at any time during the previous year.
3. The financial year to which the income pertains.
4. Please mention "Yes" if assessed to tax under the provisions of Income-tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.
5. Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.
6. In case any declaration(s) in Form No. 15H is filed before filing this declaration during the previous year, mention the total number of such Form No. 15H filed along with the aggregate amount of income for which said declaration(s) have been filed.
7. Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.
8. Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable—

- (i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;
- (ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.

9. The person responsible for paying the income referred to in column 15 of Part I shall allot a unique identification number to all the Form No. 15H received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No.15G during the same quarter, please allot separate series of serial number for Form No.15H and Form No.15G.

10. The person responsible for paying the income referred to in column 15 of Part I shall not accept the declaration where the amount of income of the nature referred to in section 197A(1C) or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax after allowing for deduction(s) under Chapter VI-A, if any, or set off of loss, if any, under the head "income from house property" for which the declarant is eligible. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 15 and 17.

¹[Provided that such person shall accept the declaration in a case where income of the assessee, who is eligible for rebate of income-tax under section 87A, is higher than the income for which declaration can be accepted as per this note, but his tax liability shall be nil after taking into account the rebate available to him under the said section 87A.]

1. Inserted by Income-tax (4th Amendment) Rules, 2019, w.e.f. **22-5-2019**.

Date:

To
Tata Chemicals Limited
Bombay House, 24 Homi Mody Street, Fort,
Mumbai – 400 001

Subject: Declaration regarding Category and Beneficial Ownership of shares

Ref: PAN – Mention PAN of Shareholder
Folio Number / DP ID/ Client ID – Mention 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 **TATA CHEMICALS LIMITED** (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 2024-March 2025 (Indian Fiscal Year).
2. I/We hereby declare that (Select Applicable)
 - I am an Individual has linked the Aadhar number with PAN Card.
 - We are **Insurance Company** and are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of PAN Card.
 - We are **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 PAN Card and registration certificate.
 - We are **Alternative Investment fund** 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 and are governed by SEBI regulations as Category I or Category II AIF; and we are submitting self-attested copy of the PAN card and registration certificate.
 - We are **New Pension System Trust** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Section 10(44) of the Act and being regulated by the provisions of the Indian Trusts Act, 1882; and we are submitting self-attested copy of the PAN card and registration certificate, as applicable.
 - We are **category of the entity** and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax under section 196 of the Income Tax Act; and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.
3. I/ We hereby declare that I/we have duly filed return of income, if applicable as per the provisions of the Income-tax Act, 1961, for one/ both of the two assessment years relevant to the two previous years immediately prior to the previous year in which tax is required to be deducted, for which the time limit of filing return of income under sub-section (1) of section 139 of the Act has expired.
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.

5. I/ We further indemnify the Company for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.

Thanking you.

Yours faithfully,

For Name of the shareholder

<<insert signature>>

Authorized Signatory - Name and designation

Note: Kindly strikethrough whichever is not applicable

Annexure -4

Information to be provided under sub-rule (2) of rule 37BC of Income-tax Rules, 1962:

I(Person signing this form) in the capacity of
(designation of the person signing the form) do provide the following information, relevant to
the previous year 2023-2024 in my case/in the case of for the purposes of sub-
rule (2) of rule 37BC (Relaxation from deduction of tax at higher rate under section 206AA)

<i>Sl. No.</i>	<i>Nature of information</i>	:	<i>Details#</i>
(i)	Name, e-mail id and contact number of the Non- resident	:	(a) Name: (b) E-mail id: (c) Contact Number:
(ii)	Address of the assessee in the country or territory outside India of which Non-resident is resident of	:
(iii)	Certificate of Tax Residency attached (Yes/No)	:
(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	:

We undertake to indemnify for any tax liability (including but not limited to interest and penalty) that may arise on you in future on account of non-deduction of tax at source based on the above declaration furnished by me/us.

Place:.....

Date:.....

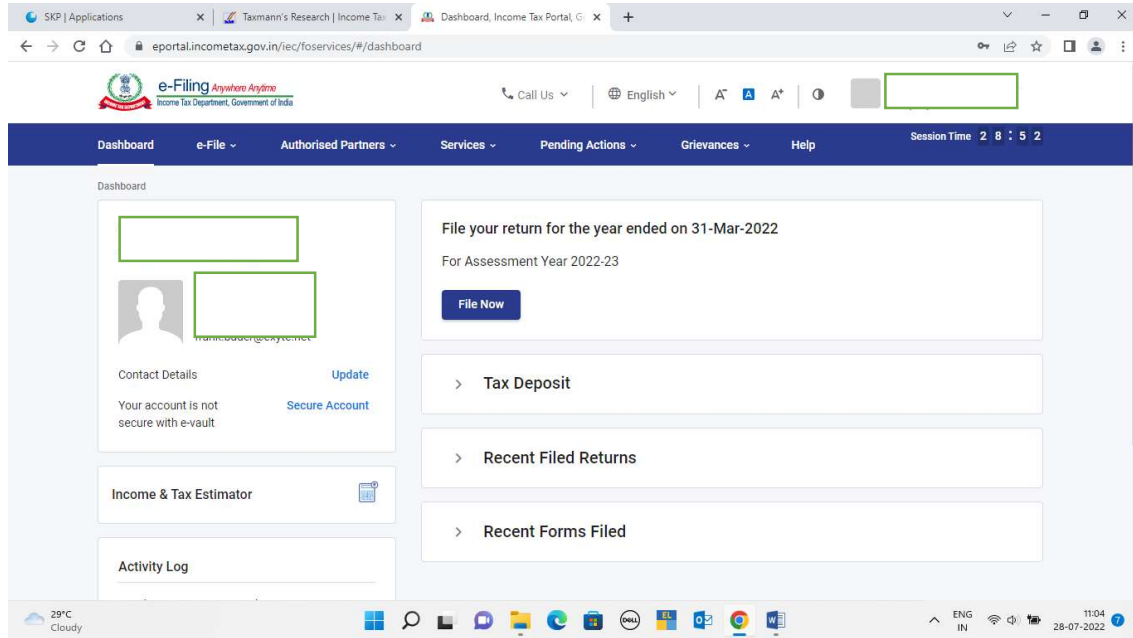
.....

.....

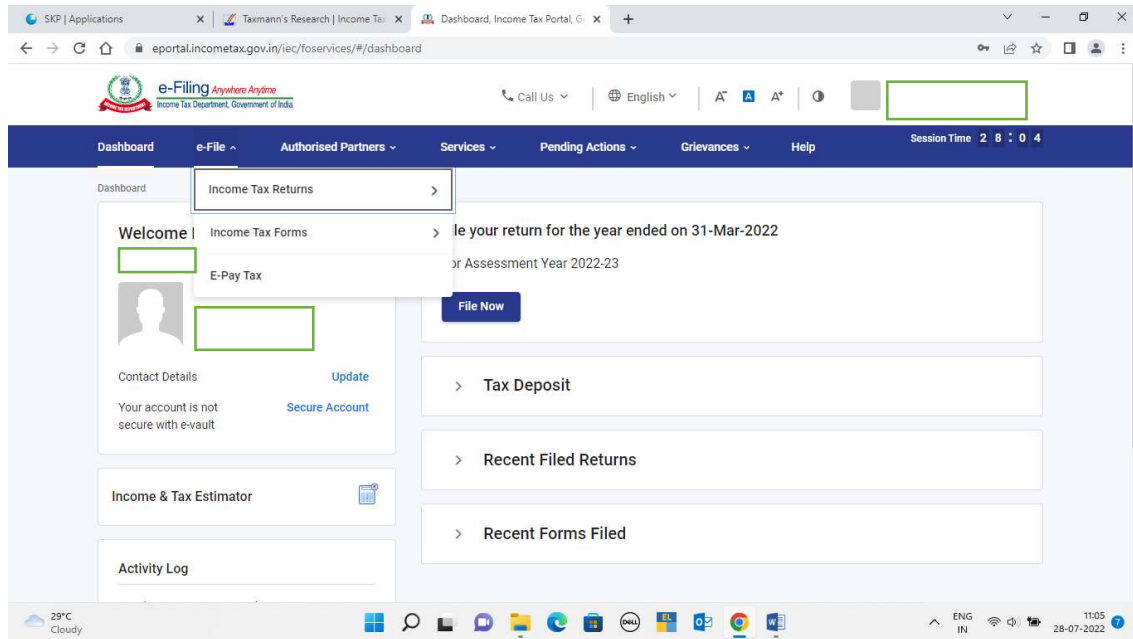
Signature & Seal

Steps to file application for Form 10F online on Income Tax Portal

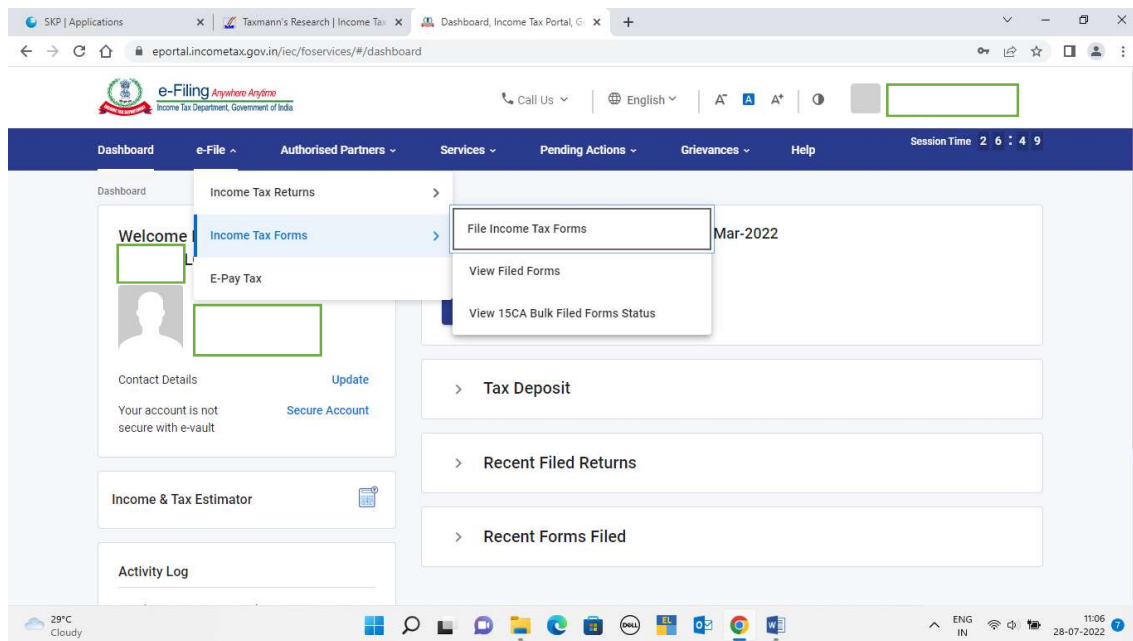
Step 1: Login on e-filing website



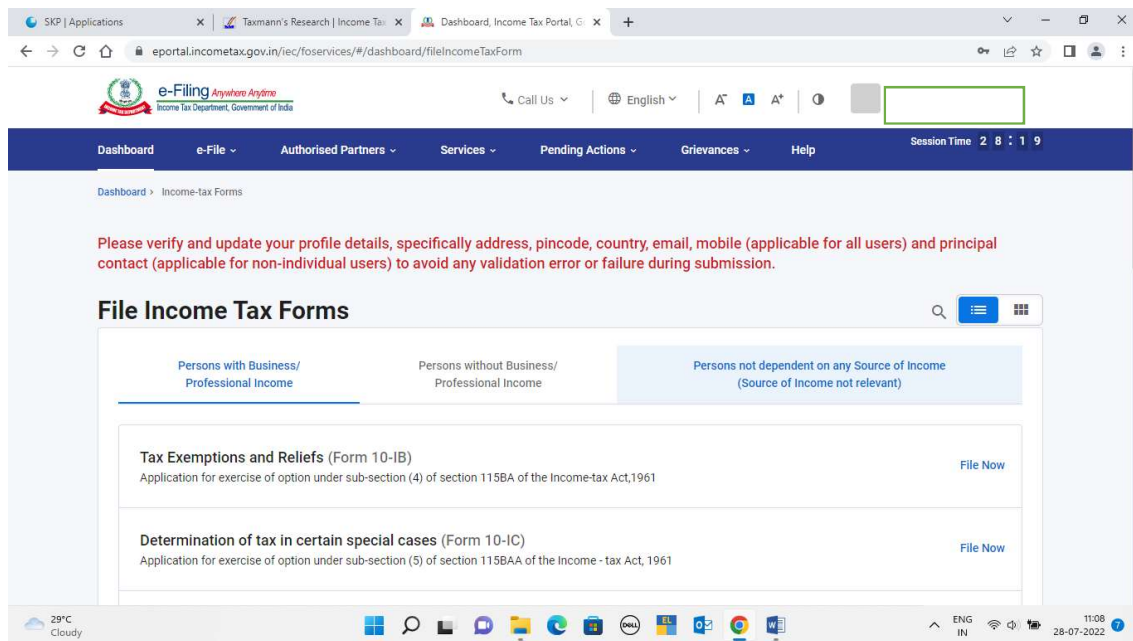
Step 2: From dashboard, select E-file tab and then select Income Tax Forms.



Step 3: Select the option "File Income Tax Forms"



Step 4: Once the page for this option is displayed, kindly select 3rd tab i.e. "Person not dependent on any source of Income (Source of Income not relevant)"



On this page in the last column, the option to e-file Form 10F [Double Taxation Relief (Form 10F)] is displayed.

The screenshot shows the e-Filing portal dashboard for the Income Tax Department, Government of India. The page lists several forms available for filing:

- (Form 10BBB)**: Intimation by Pension Fund of investment under clause (23FE) of section 10 of the Income-tax Act, 1961. [File Now](#)
- Tax Exemptions and Reliefs (Form 10BD)**: Statement of particulars to be filed by reporting person under clause (viii) of sub-section (5) of section 80G and clause (i) to sub-section (1A) of section 35 of the Income-tax Act, 1961. [File Now](#)
- Double Taxation Relief (Form 10F)**: Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961. [File Now](#)

At the bottom of the list, there is a "Back" button and a pagination indicator showing "1 - 10 of 22". The system tray at the bottom indicates a temperature of 29°C, cloudy weather, and the date 28-07-2022.

Step 5: Click on File Now

This screenshot is identical to the one above, showing the e-Filing portal dashboard. The "Double Taxation Relief (Form 10F)" option is highlighted in blue, and the "File Now" link is visible. The "Back" button and pagination are also present at the bottom of the list.

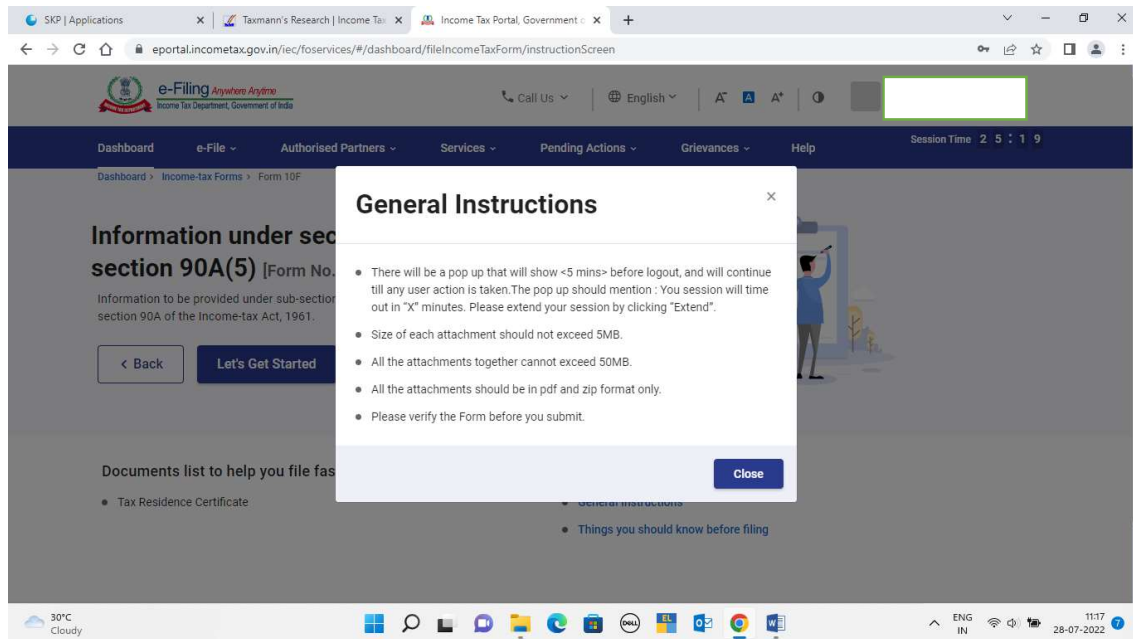
Step 6: From the dropdown, select Assessment Year for which Form 10F is to be obtained and then click on continue

The screenshot shows the e-Filing portal interface for Form 10F. The page title is "Information under section 90(5) or section 90A(5) [Form No. 10F]". Below the title, it states: "Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961. This form is in compliance with Rule 21AB." There is a note: "* Indicates mandatory fields". The form fields include: PAN (with a green border), Submission Mode (Online), Filing Type (Original), and Assessment Year (A.Y.) (dropdown menu showing 2022-23). A "Continue" button is located at the bottom right of the form area. To the right of the form, there is a "Relevant Section and Rule" box containing information about Section 90, Section 90A, and Rule 21AB. The page also features a navigation bar with "e-Filing Anywhere Anytime" and "Income Tax Department, Government of India".

Step 7: Here, its important to note that the Tax Residency Certificate should be handy to assist you file the form efficiently

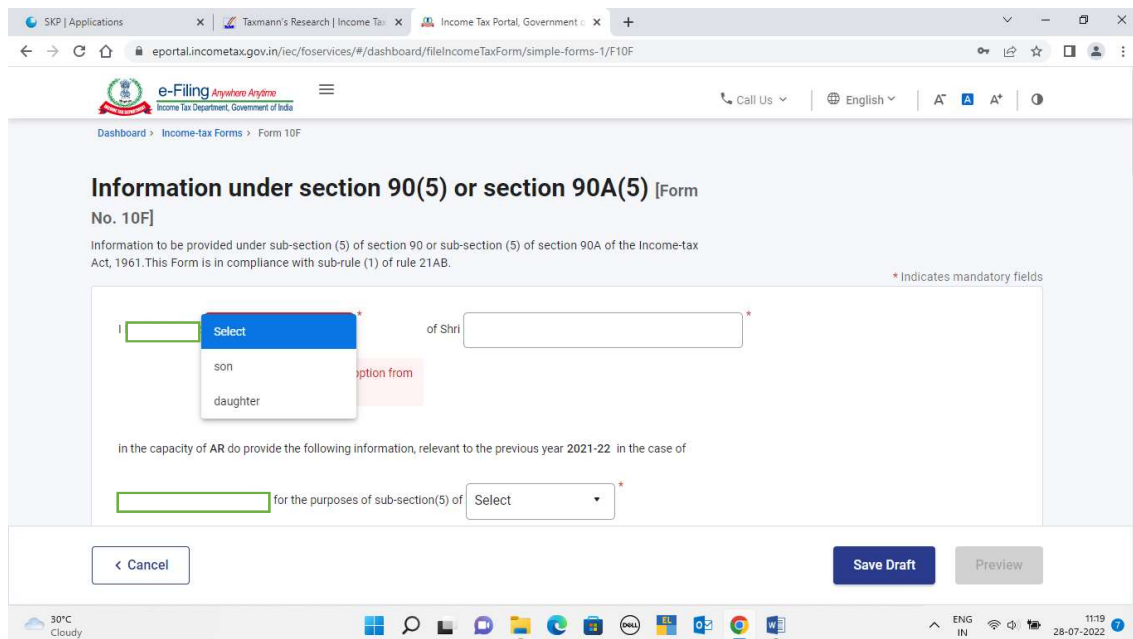
The screenshot shows the e-Filing portal interface for Form 10F, specifically the "InstructionScreen". The page title is "Information under section 90(5) or section 90A(5) [Form No. 10F]". Below the title, it states: "Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961." There is a "Let's Get Started" button. Below the main content, there are two sections: "Documents list to help you file faster" which includes "Tax Residence Certificate", and "Instructions" which includes "General Instructions" and "Things you should know before filing". The page also features a navigation bar with "e-Filing Anywhere Anytime" and "Income Tax Department, Government of India".

Further, before clicking on "Lets get started tab", please read the Instructions as well as things you should know before filing



Now, the form filing process shall start

Step 8: Request you to update the details of Authorised signatory for non-individual entities.



Step 9: From the dropdown select section under which Form 10F is to be obtained i.e. Section 90/Section 90A

The screenshot shows the 'e-Filing' portal interface. At the top, there are browser tabs for 'SKP | Applications', 'Taxmann's Research | Income Tax', and 'Income Tax Portal, Government of India'. The address bar shows the URL: 'eportal.incometax.gov.in/iec/fooservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F'. The page header includes the 'e-Filing Anywhere Anytime' logo and 'Income Tax Department, Government of India'. The main content area is titled 'Nature of information'. It contains a dropdown menu with 'Select' as the current selection, followed by 'Section 90' and 'Section 90A'. A red error message box says: 'Error: Please select an option from the drop down menu.' Below this, there is a text input field for '(i) Status (individual, company, firm etc.) of the assessee *' with 'Company' entered. At the bottom of the form, there are buttons for '< Cancel', 'Save Draft', and 'Preview'. The system tray at the bottom shows the date as 28-07-2022 and time as 11:20.

Step 10: Further, request you to update the nature of information section. Please note status and PAN is already pre-filled

The screenshot shows the 'e-Filing' portal interface. At the top, there are browser tabs for 'SKP | Applications', 'Taxmann's Research | Income Tax', and 'Income Tax Portal, Government of India'. The address bar shows the URL: 'eportal.incometax.gov.in/iec/fooservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F'. The page header includes the 'e-Filing Anywhere Anytime' logo and 'Income Tax Department, Government of India'. The main content area is titled 'Nature of information'. It contains a dropdown menu with 'Select' as the current selection, followed by 'Section 90' and 'Section 90A'. Below this, there is a text input field for '(i) Status (individual, company, firm etc.) of the assessee *' with 'Company' entered. Below that is a text input field for '(ii) Permanent Account Number' which is pre-filled. Below that is a dropdown menu for '(iii) Country or specified territory of incorporation or registration *' with 'Select' as the current selection. Below that is a text input field for '(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 *'. At the bottom of the form, there are buttons for '< Cancel', 'Save Draft', and 'Preview'. The system tray at the bottom shows the date as 28-07-2022 and time as 11:27.

Step 11: In Point (iii) from the dropdown select country/territory of incorporation or registration

The screenshot shows the e-Filing portal interface. At the top, there are browser tabs for 'SKP | Applications', 'Taxmann's Research | Income Tax', and 'Income Tax Portal, Government of India'. The address bar shows the URL: 'eportal.incometax.gov.in/fiec/foservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F'. The page header includes the 'e-Filing Anywhere Anytime' logo and the text 'Income Tax Department, Government of India'. There are navigation options for 'Call Us', 'English', and font size adjustments. The main content area displays the following information:

- (i) Permanent Account Number: AAJCM2214Q
- (iii) Country or specified territory of incorporation or registration *
A dropdown menu is open, showing a list of countries and territories: Afghanistan, Aland Islands, Albania, Algeria, American Samoa, and Andorra.
- (iv) Specified territory of residence and if there is which the person is identified by the which the assessee claims to be a resident *
This field is currently empty.
- (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
From: 01-Apr-2021 to: 31-Mar-2022

At the bottom of the form, there are three buttons: '< Cancel', 'Save Draft', and 'Preview'. The system tray at the bottom shows a temperature of 30°C, a cloudy weather icon, and the date and time: 11:27, 28-07-2022.

Step 12: In Point (iv), we have to now enter Tax Identification Number or a unique number from which tax payer is identified by the government of the country in which it is incorporated/registered as tax resident.

The screenshot shows the e-Filing portal interface. At the top, there are browser tabs for 'SKP | Applications', 'Taxmann's Research | Income Tax', and 'Income Tax Portal, Government of India'. The address bar shows the URL: 'eportal.incometax.gov.in/fiec/foservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F'. The page header includes the 'e-Filing Anywhere Anytime' logo and the text 'Income Tax Department, Government of India'. There are navigation options for 'Call Us', 'English', and font size adjustments. The main content area displays the following information:

- (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 *
A text input field is provided for this information.
- (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
From: 01-Apr-2021 to: 31-Mar-2022
- (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
Country *
A dropdown menu is open, showing a list of countries and territories: Select.

At the bottom of the form, there are three buttons: '< Cancel', 'Save Draft', and 'Preview'. The system tray at the bottom shows a temperature of 30°C, a cloudy weather icon, and the date and time: 11:30, 28-07-2022.

Step 13: In Point (v), select the period for which TRC is obtained and will be uploaded along the form

eportal.incometax.gov.in/iec/foservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F

e-Filing Anywhere Anytime
Income Tax Department, Government of India

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

From * 01-Apr-2021 to * 31-Mar-2022

(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

Country *
Select

Flat / Door / Building * Road / Street / Block / Sector

< Cancel Save Draft Preview

Step 14: In Point (vi), fill your address of the country/territory outside India during the period of TRC

eportal.incometax.gov.in/iec/foservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F

e-Filing Anywhere Anytime
Income Tax Department, Government of India

(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

Country *
Select

Flat / Door / Building * Road / Street / Block / Sector

ZIP Code *

Post Office * Area / Locality *

< Cancel Save Draft Preview

SKP | Applications | Taxmann's Research | Income Tax | Income Tax Portal, Government of India | eportal.incometax.gov.in/iec/foservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F

e-Filing Anywhere Anytime
Income Tax Department, Government of India

Call Us | English | A+ | A- |

Post Office * Area / Locality *

District * State *

2. 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 Permanent Account Number

Address

Country *

< Cancel Save Draft Preview

30°C Cloudy 11:36 28-07-2022

Step 15: In Point 2, fill the address of Government from whom TRC is obtained

SKP | Applications | Taxmann's Research | Income Tax | Income Tax Portal, Government of India | eportal.incometax.gov.in/iec/foservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F

e-Filing Anywhere Anytime
Income Tax Department, Government of India

Call Us | English | A+ | A- |

2. 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 Permanent Account Number

Address

Country *

Flat / Door / Building * Road / Street / Block / Sector

PIN Code *

Post Office * Area / Locality *

< Cancel Save Draft Preview

30°C Cloudy 11:39 28-07-2022

The screenshot shows the e-Filing portal interface for Form 1/F10F. The address fields are as follows:

- Flat / Door / Building * (Text input)
- Road / Street / Block / Sector (Text input)
- PIN Code * (Text input)
- Post Office * (Dropdown menu)
- Area / Locality * (Dropdown menu)
- District * (Dropdown menu)
- State * (Dropdown menu)

Below the address fields is a "Verification" section with a long text input area. At the bottom of the form, there are three buttons: "< Cancel", "Save Draft", and "Preview".

Step 16: Lastly, the Verification needs to be provided and the TRC needs to be attached before submitting.

Please note the following points for the attachment to be uploaded:

1. Size of each attachment should not exceed 5MB.
2. All the attachments together cannot exceed 50MB.
3. All the attachments should be in pdf and zip format only.

The screenshot shows the e-Filing portal interface for Form 1/F10F, focusing on the verification and attachment section. The fields are as follows:

- I do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.
- Tax residence certificate * (Text input)
- Attach File (File upload button)
- Note:
 - 1. Size of each attachment should not exceed 5MB.
 - 2. All the attachments together cannot exceed 50MB.
 - 3. All the attachments should be in pdf and zip format only.
- IP Address (Text input)
- Place * (Text input)
- Date (Text input, value: 28-Jul-2022)

At the bottom of the form, there are three buttons: "< Cancel", "Save Draft", and "Preview".

Letter in case a Foreign Company does not have a "PE" in India

Date:

To
Tata Chemicals Limited
Bombay House, 24 Homi Mody Street, Fort,
Mumbai – 400 001

Dear Sir/ Ma'am

Folio No./ DP.Id – Client Id:

This is to certify that:

1. <Insert company's name>, is a body corporate incorporated and registered in <Name of the country > under the laws of <mention Name of the country>.
2. We, << Name of the shareholder >> confirm that we are a tax resident of <<Insert country>> and are eligible to claim benefits of the India << Insert country>> Double Tax Avoidance Agreement (DTAA), read with the provisions laid down in Multilateral Instrument (MLI), wherever applicable.
3. Our Tax Identification Number issued by <Name of the authority> is <mention number>
4. We, <<Name of the shareholder >> are the beneficial owner of the shares allotted in above folio no. as well as of the dividend arising from such shareholding.
5. 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.
6. We either do not have a Permanent Establishment (P.E.) in India or Dividend income earned by us in not attributable/effectively connected to our P.E. in India as defined under the Income Tax Act, 1961 and DTAA between India and <Name of Country> read with the provisions laid down in Multilateral Instruments (MLI), wherever applicable, during the financial year <<<Year>>>. We further confirm that we do not have any business connection in India as per provisions of Income Tax Act 1961. In the event of we having a P.E. in India or Dividend income is attributable/effectively connected to such P.E., we acknowledge our obligation to inform you forthwith with necessary details.
7. I/We specifically confirm that my affairs/affairs of <<full name of the shareholder>> were not arranged such that the main purpose or the principal purpose thereof was to obtain tax benefits available under the applicable tax treaty read with respective MLI, as applicable.
8. Our claim for relief under the tax treaty/MLI is not restricted by application of Limitation of Benefit clause, if any, thereunder.

9. We <Name of the company> further indemnify for any penal consequences arising out of any acts of commission or omission initiated by TATA CHEMICALS LIMITED by relying on our above averment.

Thanking you,

Yours Sincerely,

For <company's name>

Name: <Insert Authorised person name>

< Insert designation>

Date:

To
Tata Chemicals Limited
Bombay House, 24 Homi Mody Street, Fort,
Mumbai – 400 001

Subject: Declaration regarding Tax Residency and Beneficial Ownership of shares

Ref: PAN – Mention PAN of Shareholder

Folio Number / DP ID/ Client ID – Mention 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 **TATA CHEMICALS LIMITED** (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 country name for the period April 2024-March 2025 (Indian Fiscal Year) as per tax treaty between India and country name (hereinafter referred to as 'said tax treaty').
2. I / We hereby declare that, I am /we are the beneficial owner of the share/shares held in the Company as well as the dividend arising from such shareholding; and 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.
3. I/We confirm that I/We are entitled to claim the benefits under the Treaty as modified by the multilateral convention to implement tax treaty related measures to prevent base erosion and profit shifting (MLI) including but not limited to the Principal Purpose Test (PPT), limitation of benefit clause (LOB), period of holding of shares etc. as applicable.
4. I/We hereby furnish a copy of valid Tax Residency Certificate dated _____ having Tax Identification number _____ issued by _____ along with a copy of Form 10F duly filled and signed for the period April 2024-March 2025.
5. I/We further declare that I/we do not have and will not have any taxable presence, fixed base or Permanent Establishment in India as per the said tax treaty during the period April 2024 – March 2025.
6. I/ We hereby declare that we have duly filed return of income, if applicable as per the provisions of the Income-tax Act, 1961, for one/ both of the two assessment years relevant to the two previous years immediately prior to the previous year in which tax is required to be deducted, for which the time limit of filing return of income under sub-section (1) of section 139 of the Act has expired.
7. I/ We further indemnify the Company for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.
8. 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.

The shareholders are required to provide a Declaration strictly as per the specified format given above, failing which the Company reserves the right to deny the Treaty benefits.

Thanking you.

Yours faithfully,

For Name of the shareholder

<<insert signature>>

Authorized Signatory - Name and designation

Contact address: _____ [Please insert]

Email address: _____ [Please insert]

Contact Number: _____ [Please insert]

Tax Identification Number _____ [Please insert]

Note: Kindly strikethrough whichever is not applicable

<Company's letter head>

Date:

To,

Tata Chemicals Limited
Bombay House,
24 Homi Mody Street
Fort, Mumbai – 400 001

Dear Sir/Madam,

Re: Self declaration for Indian Financial Year (FY) 2024-25 with respect to availment of tax treaty benefits in relation to receipt of dividend income from Tata Chemicals Limited.

With reference to the captioned subject and in relation to the appropriate deduction of taxes on the dividend payable to me/us by Tata Chemicals Limited (“the Company”), I/We hereby declare as under:

- I/We, <<full name of the shareholder>>, having Permanent Account Number (PAN) under the Indian Income tax Act, 1961 (‘the Act’) <<mention PAN>>, and holding <<mention number of shares held>> number of shares of the Company as on the record date. I/We am/are a tax resident of <<country name>>. A copy of the valid tax residency certificate for the period 1 April 2024 to 31 March 2025 /for the calendar year ended 2024 is attached herewith.
- I/We am/are tax resident of the <<country name>> as defined under Article __ of the tax treaty between India and <<country name>> (‘the applicable tax treaty’). I/We am/are eligible to be governed by the provisions of the applicable tax treaty and meet all the necessary conditions to avail the benefits under the applicable tax treaty.
- I/We do not have any Permanent Establishment (‘PE’) or fixed base in India as construed under relevant Articles of the applicable tax treaty nor do we have any PE or business connection in India as construed under the relevant provisions of the Act.
- As required to claim the benefits of the lower tax rate under the applicable tax treaty in relation to the dividend income to be received by me/us from the Company, I/We specifically confirm that I/We am/are the beneficial owner of the above referred equity shares of the Company and the dividend income receivable from the Company in relation to the said shares.

- 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.
- I/We specifically confirm that my affairs/affairs of <<full name of the shareholder>> were not arranged such that the main purpose or the principal purpose thereof was to obtain tax benefits available under the applicable tax treaty.
- Further, our claim for relief under the tax treaty is not restricted by application of Limitation of Benefit clause, if any, thereunder.

This declaration is valid for the period April 1, 2024 to March 31, 2025.

I/We confirm that the above is true to the best of our knowledge and belief. I/We shall be solely responsible for any adverse income-tax consideration that may arise in India on the dividend income to be received from the Company.

<< Entity Name >>

(Signature)

Place:

Name: _____

Date:

Designation: _____

Annexure - 1

Declaration by Joint Shareholders under Rule 37BA (2) of the Income tax Rules, 1962*

I _____ the primary shareholder (Joint Shareholder 1) of _____ shares of Tata Chemicals Limited as on June 12, 2024 (the record date for dividend payout for F.Y.2023-24) against _____ (DPID & Folio No) do hereby request the company to provide the credit of Tax Deducted at source on the dividend payouts by the Company, separately to the joint shareholders (beneficiary shareholder) of the said shares as per the following information given in this regard.

The reason for such request is that the beneficial ownership of shares that are held by below mentioned Joint shareholders (Total number of _____ shares). The details are provided as under:

No.	Particulars	Joint Shareholder 1	Joint Shareholder 2
1.	Name of the Joint shareholder (beneficiary shareholder):		
2.	PAN of Joint shareholder		
3.	Percentage of shares held by the Joint Shareholder (beneficiary shareholder)		
4.	Residential Status of Joint shareholder in India for F.Y. 2024-25		
5.	Country of Tax Residence of Joint shareholder for F.Y. 2024-25 in case residential status as mentioned in (4) above is other than India		
6.	Address of the joint shareholder		
7.	Email id of Joint shareholder		
8.	Telephone Number of Joint shareholder		

We hereby validate the above-mentioned information and we do hereby declare that to the best of my knowledge and belief what is stated above is correct complete and is truly stated. We undertake to indemnify for any tax liability (including but not limited to interest and penalty) that may arise on you in future on account of non-deduction of tax at source on the basis of the above declaration furnished by us.

Signature of Joint Shareholder 1

Signature of Joint Shareholder 2

Notes:

- In case of additional Joint shareholder, necessary columns can be added and signed.
- The company will consider the information as available with the depositories (NSDL/CDSL) or by the Registrar and Transfer Agent (TSR Consultants Private Limited) as on the record date. We request

you to kindly verify the correctness of the records and for any changes to update the same with your depository participant (if you hold shares in dematerialized mode) or the Registrar and Transfer Agent (if you hold shares in physical mode). In case of mismatch of any data as declared above with the Depositories/Registrar & Transfer Agent, the company will not consider the above declaration for further processing.

**For the purpose of credit for tax deducted at source on dividends paid by Tata Chemicals Limited to its joint shareholders, a declaration duly signed by all of them, stating the below facts needs to be obtained by the Company for every dividend payout as per Income Tax Rules, 1962¹.*

¹ **Rule 37BA: Credit for tax deducted at source for the purposes of section 199.** (1) Credit for tax deducted at source and paid to the Central Government in accordance with the provisions of Chapter XVII, shall be given to the person to whom payment has been made or credit has been given (hereinafter referred to as deductee) on the basis of information relating to deduction of tax furnished by the deductor to the income-tax authority or the person authorized by such authority.

(2)(i) Where under any provisions of the Act, the whole or any part of the income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, credit for the whole or any part of the tax deducted at source, as the case may be, shall be given to the other person and not to the deductee:

Provided that the deductee files a declaration with the deductor and the deductor reports the tax deduction in the name of the other person in the information relating to deduction of tax referred to in sub-rule (1).

(ii) The declaration filed by the deductee under clause (i) shall contain the name, address, permanent account number of the person to whom credit is to be given, payment or credit in relation to which credit is to be given and reasons for giving credit to such person.

(iii) The deductor shall issue the certificate for deduction of tax at source in the name of the person in whose name credit is shown in the information relating to deduction of tax referred to in sub-rule (1) and shall keep the declaration in his safe custody.