## MINISTRY OF FINANCE

## (Department of Revenue)

## (CENTRAL BOARD OF DIRECT TAXES)

## NOTIFICATION

New Delhi, the 16th September, 2016

## INCOME-TAX

S.O. 2979(E).-In exercise of the powers conferred by section 295 read with sub-section (4) of section 115UA 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 ( $22^{\text {nd }}$ Amendment) Rules, 2016.
(2) They shall be deemed to have come into force from the $1^{\text {st }}$ day of April, 2016.
2. In the Income-tax Rules, 1962, in the Appendix II,-
(i) in Form 64A, for items 8 to 15 , following items shall be substituted, namely:-
"8. Aggregate income of the Business trust from all sources
$(9+11+13+15)$
3. Income by way of interest referred to in section 10 (23FC)
4. Proportion of 9 to 8
5. Income by way of renting or leasing or letting
referred to in section $10(23 \mathrm{FCA})$
6. Proportion of 11 to 8
7. Income by way of Dividend referred to in section $115-\mathrm{O}$
8. Proportion of 13 to 8
9. Income other than that referred to in 9,11 and 13
10. Proportion of 15 to 8
11. Details of persons being unit holders, referred to in sub-section (1) of section 115UA to whom the income is distributed, in the following format:-

| S. <br> No. | Name(s) | Address(es) | PAN | Total amount distributed | Amount of income in the nature of interest referred to in section 10(23FC) [Column 5 $\times \mathrm{Sl}$. No.10] | $\begin{gathered} \text { Amount of } \\ \text { income in } \\ \text { the nature of } \\ \text { renting or leasing } \\ \text { or letting } \\ \text { referred to in } \\ \text { section } \\ 10(23 \mathrm{FCA}) \\ \text { [Column } 5 \times \text { Sl. } \\ \text { No.12] } \end{gathered}$ | Amount of income in the nature of <br> Dividend referred to in section 115-O [Column $5 \times$ Sl. <br> No.14] | Amount of other income [Column $\begin{gathered} 5 \times \mathrm{Sl} . \\ \text { No. } 16] \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9"; |

(ii) in Form 64B, for item 7, following item shall be substituted, namely:-
"7. Details of the income distributed by the business trust to the unit holder, during the previous year, in the following format:-

| S. <br> No. | Amount <br> distributed | Date of <br> distribution | Amount of <br> income in the <br> nature of <br> interest referred <br> to in section <br> $10(23 F C)$ | Amount of income in <br> the nature of renting or <br> leasing or letting <br> referred to in section <br> $10(23 F C A)$ | Amount of income <br> in the | Amount <br> nature of Dividend <br> referred to <br> in section 115-O <br> income other |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1 | 2 | 3 | 4 | 5 | 6 | $7 "$. |
|  |  |  |  |  |  |  |

[Notification No. 84 /2016/F. No. 142/10/2014-TPL]
NIRAJ KUMAR, Under Secy. (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 $26^{\text {th }}$ March, 1962 and was last amended vide notification number S.O. 2747(E) dated the $19^{\text {th }}$ August, 2016.

