Form No.1(N)

Statement-cum-declaration to be furnished by a Unit of International Financial Services Centre (payee) to the payer

PART-A				
1.	**Name**		*(refer Note 1)*	
2.	**PAN**			
3.	**Name of the unit located in IFSC**		*(refer Note 1)*	
4.	**Address of the unit located in IFSC**		*(refer Note 2)*	
5.	**Contact number**		Country Code	Number
6.	**Email ID**			
7.	**Tax year**		*YYYY-YY*	
PART-B				
8.	**For the purposes of determining "relevant tax year", the details of permission or registration obtained**			
	(i)	**Permission or Registration Obtained under** *(select one)*	(a) section 23(1)(a) of the Banking Regulation Act, 1949 (10 of 1949); or (b) the Securities and Exchange Board of India Act, 1992 (15 of 1992); or (c) the International Financial Services Centre Authority Act, 2019 (50 of 2019); or (d) any other relevant law as mentioned in section 147 of the Income-tax Act, 2025 (30 of 2025).	
	(ii)	**Authority**		
	(iii)	**Date**	*dd/mm/yyyy*	
	(iv)	**Reference number**		
9.	**Period for which the deduction is opted to be claimed:**			
	(i)	**From tax year :**		
	(ii)	**To Tax year :**		
10.	**Initial tax year for which deduction was claimed**		*YYYY-YY*	

Statement-cum-Declaration

I ....(name of the declarant) having Permanent Account Number ....in capacity as ………. of ……………….(name of the payee), do hereby declare that the above-mentioned Unit is engaged in the business of…………and is eligible for deduction under section 147 of the Income-tax Act, 2025 (30 of 2025).I further declare that the above-mentioned International Financial Services Centre Unit has opted to claim the said deduction for the period from the tax year………..to the tax year………I further declare that the above mentioned Unit continues to be a unit working in International Financial Services Centre and continues to be engaged in the business of .... during the tax year in which this statement-cum- declaration is being submitted.

Verification

I..................... in capacity as.......... of................... (name of the payee) do hereby certify that all the particulars furnished above are correct and complete.

Place:	Signature of the declarant
Date:	Name:
Designation:	

[To be signed by a person competent to sign the return of income as provided in section 265 of the Income-tax Act, 2025 (30 of 2025)].

Note:-1. The name shall be provided in full.
Note:-2. The address shall contain (i) Country/Region, (ii) Flat/Door/Building, (iii) Road/Street/ Block/Sector, (iv) PIN/ZIP Code, (v) Post Office, (vi) Area/locality, (vii) District, (viii) State
Note:-3. Some of the information in the form would be pre-filled to the extent possible.

[Notification No. 80/2026/F.No. 275/19/2026-IT(B)]
RAJENDRA KUMAR MEENA, Under Secy.