

(10) Form No.67 shall also be furnished in a case where the carry backward of loss of the current year results in refund of foreign tax for which credit has been claimed in any earlier previous year or years.”.

*Explanation.-* For the purposes of this rule ‘telegraphic transfer buying rate’ shall have the same meaning as assigned to it in Explanation to rule 26.

3. In the said rules, in Appendix-II, after Form No.66, the following Form shall be inserted, namely:-

**“FORM NO. 67**  
[See rule 128]

**Statement of income from a country or specified territory outside India and Foreign Tax Credit**

**Part-A**

1. Name of the assessee \_\_\_\_\_

2. PAN 

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3. Address \_\_\_\_\_

\_\_\_\_\_

4. Assessment year \_\_\_\_\_

**5. Details of income from a country or specified territory outside India and Foreign Tax Credit claimed**

Sl. No.	Name of the country/ specified territory	Source of income	Income from outside India	Tax paid outside India		Tax payable on such income under normal provisions in India	Tax payable on such income under section 115JB/ JC	Credit claimed under section 90/90A			Credit claimed under section 91 Amount	Total foreign tax credit claimed
				Amount	Rate			Article No. of Double Taxation Avoidance Agreements	Rate of tax as per Double Taxation Avoidance Agreements	Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Salary										
		House property										
		Business/ professional income										
		Long term capital gain										
		Short term capital gain										
		Interest income										
		Dividend										
		Royalty not being part of business income										
		Fees for technical services not being part of business income										
		Others (specify)										

**Part-B**

1. (a) Whether any refund of foreign tax has been claimed in any prior accounting year as a result of carry backward of losses Yes/ No
- (b) If reply to (a) above is Yes, furnish the following details:-
- (i) the accounting year to which such loss pertains \_\_\_\_\_
- (ii) the accounting year(s) in which set off of carry backward of loss has been undertaken \_\_\_\_\_
- (iii) refund claimed for the accounting year(s) \_\_\_\_\_
- (iv) previous year to which refund referred to in (iii) relates \_\_\_\_\_
2. (a) Whether credit for any foreign tax has been claimed which is under dispute Yes/ No
- (b) If reply to (a) above is Yes, furnish the following details:-
- (i) the nature and amount of income in respect of which tax is disputed \_\_\_\_\_
- (ii) the amount of such disputed tax \_\_\_\_\_

**Verification**

I, \_\_\_\_\_ son/daughter of \_\_\_\_\_, holding permanent account number \_\_\_\_\_ solemnly declare that to the best of my knowledge and belief, the information given in Part-A and Part-B of the statement above is correct and complete and is truly stated.

I further declare that I am making this statement in my capacity as \_\_\_\_\_ and I am also competent to make this statement and verify it.

Verified today the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_.

Place: \_\_\_\_\_

(Signature)

**Note:** Attach certificate or statement and proof of payment/deduction of foreign tax as referred to in clause (ii) of sub-rule (8) of rule 128.”.

[Notification No. 54/2016 F.No.142/24/2015-TPL]

(Dr. T.S. Mapwal)  
Under Secretary to the Government of India

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number S.O.969(E), dated the 26<sup>th</sup> March, 1962 and last amended by vide notification number S.O. 2196 (E) dated 24/06/2016.