Place:	
	Signature:
Name:	

Note :—

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
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
3. The details of passport shall be filled if the declarant claims to be a non-resident in any of the years for which declaration is made.
4. Amounts to be filled in ₹ unless otherwise provided.
5. Where valuation is not carried out, the indexed cost of acquisition will be deemed to be the fair market value.

Annexure to Form 1

Statement of assets or income located outside India

A1.	**Bank account**		
	(a)	Name of Bank	
	(b)	Address of Bank	
	(c)	Country of location	
	(d)	Account holder name(s)	
	(e)	Account Number	
	(f)	Account opening date	
	(g)	Sum of all credits in the account	

	(h)	Fair market Value as per Rule 3 *[Provide separate computation if different from (g)]*							
A2.	**Immovable property** ***(attach valuation report**, if applicable**)***								
	(a)	Nature of property (land/building/flat etc.)							
	(b)	Address of the property							
	(c)	Country of location							
	(d)	Name(s) under which held							
	(e)	Date of acquisition							
	(f)	Total acquisition cost							
	(g)	Indexed cost of acquisition							
	(h)	Value as estimated by the valuer on valuation date, if applicable							
	(i)	Fair market value as per Rule 3							
A3.	**Jewellery** ***(attach valuation report**, if applicable**)***								
	(a)	Gold							
	(I)	Purity		Weight		Value			
	(II)	Purity		Weight		Value			
	Repeat, if required.								
	(b)	Diamond (1 carat or more)							
	(b1)	Country of purchase							
	(I)	Carat		Cut		Colour		Clarity	
	(II)	Carat		Cut		Colour		Clarity	
	Repeat, if required.								
	(c)	Diamond (less than 1 carat) and other						Value	
	(d)	Other precious metals						Value	
	(e)	Country of purchase							
	(f)	Date of acquisition							
	(g)	Total acquisition cost							
	(h)	Indexed cost of acquisition							
	(i)	Value of jewellery as estimated by the valuer, if applicable							

	(j)	Fair market value of jewellery as per Rule 3			
A4.	**Artistic work *(attach valuation report*, if applicable*)***				
	(a)	Nature of artistic work			
	(b)	Country of location			
	(c)	Name(s) under which held			
	(d)	Date of acquisition			
	(e)	Cost of acquisition			
	(f)	Indexed cost of acquisition			
	(g)	Value of artistic work as estimated by the valuer, if applicable			
	(h)	Fair market value as per Rule 3			
A5.	**Shares and securities**				
	(a)	Quoted shares and securities [Rule 3(1)(*c*)(i)]			
		(i)	Description of security/share		
			(A)	Name of issuer	
			(B)	Number of securities/shares	
			(C)	Type of security/share	
		(ii)	Established securities market where quoted		
		(iii)	Country where securities market located		
		(iv)	Name(s) under which held		
		(v)	Cost of acquisition		
		(vi)	Date(s) of acquisition		
		(vii)	Value as determined under Rule 3(1)(*c*)(I)		
		(viii)	Date of valuation		
		(ix)	Fair Market value as per Rule 3		
	(b)	Unquoted equity share [Rule 3(1)(*c*)(ii)] *(attach valuation report*, if applicable*)*			
		(i)	Description of share		
			(A)	Name of issuer	
			(B)	Number of shares	
			(C)	Type of share	

		(ii)	Country of location		
		(iii)	Name(s) under which held		
		(iv)	Date(s) of acquisition		
		(v)	Cost of acquisition		
		(vi)	Indexed cost of acquisition		
		(vii)	Value as determined under Rule 3(1)(c)(II), if applicable		
		(viii)	Date of valuation		
		(ix)	Fair market value as per Rule 3		
	(c)	Unquoted shares and securities other than equity shares in a company [Rule 3(1)(*c*)(iii)] *(attach valuation report*, if applicable*)*			
		(i)	Description of security/share		
			(A)	Name of issuer	
			(B)	Number of securities/shares	
			(C)	Type of security/share	
		(ii)	Country of location		
		(iii)	Name(s) under which held		
		(iv)	Date(s) of acquisition		
		(v)	Cost(s) of acquisition		
		(vi)	Indexed cost of acquisition		
		(vii)	Value as determined under Rule 3(1)(*c*)(I), if applicable		
		(viii)	Date of valuation		
		(ix)	Fair Market value as per Rule 3		
A6.	**Any other asset** ***(attach valuation report***, if applicable***)***				
	(a)	Description of asset			
	(b)	Country of location			
	(c)	Name(s) under which held			
	(d)	Date(s) of acquisition			
	(e)	Cost(s) of acquisition			
	(f)	Indexed cost of acquisition			

	(g)	Value as determined under Rule 3(1), if applicable	
	(h)	Date of valuation	
	(i)	Fair market value as per Rule 3	
I1.	**Any income**		
	(a)	Type of income	
	(b)	Country of location where income was earned	
	(c)	Amount of income earned	

Form 2

[See rule 6]

ORDER UNDER RULE 6 OF

THE FOREIGN ASSETS OF SMALL TAXPAYERS- DISCLOSURE SCHEME RULES, 2026

[REFER CHAPTER-IV OF THE FINANCE ACT, 2026 (4 of 2026)]

Part - A (Basic Information)

1.	**Details of the declarant**		
	(i)	**Name**	*(refer Note 1)*
	(ii)	**Address**	*(refer Note 2)*
	(iii)	**PAN**	

Part- B (Amount Payable)

2.	Details of the asset or income declared under section 133 (Table: Sl.No 1)		Nature of asset/income	Relevant previous year of acquisition of asset or earning of income	Fair Market value	Description	Location
	(i)	**Asset/Income**	A1. Bank account A2. Immovable property A3. Jewellery A4. Artistic work				

			A5.1 Quoted shares and Securities A5.2 Unquoted equity share A5.3. Unquoted shares and securities other than equity shares in a company A6. Any other asset I1. Any income				
	(ii)	***(Repeat as required)***					
	(iii)	**Aggregate fair market value**			*(refer Note 3)*		
3	**Aggregate amount payable**		*(refer Note 3)*				
4.	Details of the asset declared under section 133 (Table: Sl.No 2)		Nature of asset *(select one)*	Relevant previous year of acquisition of asset	Fair Market value	Description	Location
	(i)	**Asset**	A1. Bank account A2. Immovable property A3. Jewellery A4. Artistic work A5.1 Quoted shares and Securities A5.2 Unquoted equity share A5.3. Unquoted shares and securities other than equity shares in a company				

			A6. Any other asset				
	(ii)	***(Repeat as required)***					
	(iii)	**Aggregate fair market value**			*(refer Note 3)*		
5.	**Total fee payable**		*(refer Note 3)*				
6.	**Aggregate amount payable [3 + 5]**		*(refer Note 3)*				

Part- C [Order under section 135(1)]

In exercise of the powers conferred by section 135(1) of the Finance Act, 2026 and based on the information submitted by the declarant in Form 1, the declarant is hereby directed to make the payment of sum payable, if any, as mentioned in row 6 within two months from the end of the month of receipt of this certificate.

In case of payment made after the period mentioned in (a) above, the amount shall be paid along with interest at the rate of 1% per month (or part thereof) within a further period not exceeding two months from the end of the period mentioned in (a) above.

In case of non-payment of amount payable within the time mentioned in (b) above, the declaration under Form-1 shall be treated as void and shall be deemed never to have been made.

Order No.:

Date:

Note :—

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
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
3. Amounts to be filled in ₹ unless otherwise provided.

Form 3

[See rule 7]

INTIMATION OF PAYMENT UNDER RULE 7 OF THE

FOREIGN ASSETS OF SMALL TAXPAYERS- DISCLOSURE SCHEME RULES, 2026

[REFER CHAPTER-IV OF THE FINANCE ACT, 2026 (4 of 2026)]

Part - A (Basic Information)

1.	**Details of the declarant**		
	(i)	**Name**	*(refer Note 1)*
	(ii)	**Address**	*(refer Note 2)*
	(iii)	**PAN**	

Part- B (Timeline of payment)

2.	**(i)**	**Date of receipt of order in Form - 2**	*dd-mm-yyyy*
	(ii)	**Aggregate amount payable as per row 6 in Form-2**	*(refer Note 3)*
	(iii)	**Initial due date** *(two months from the end of the month of receipt of Form-2)*	*dd-mm-yyyy*
	(iv)	**Amount paid on or before the date mentioned in (iii) (Part payment made, if any)** *(Select one)*	*(refer Note 3)*
	(v)	**Outstanding Amount *(Amount remaining unpaid after Initial Due Date)* [2(ii) minus 2(iv)]**	*(refer Note 3)*

Row 3 is to be filled only if there is an Outstanding Amount in 2(v)

3.	**Sl No.**	**Number of months *(or part thereof)* by which payment is delayed beyond initial due date**	**Outstanding amount paid**	**Additional interest payable @ 1% per month on the outstanding amount.**
	(i)		*(refer Note 3)*	*(refer Note 3)*
	(ii)		*(refer Note 3)*	*(refer Note 3)*
	Repeat, if required			
	Aggregate interest payable			

Part- C (Intimation of payment)

4.	Sl No.	BSR Code of Bank	Date of Deposit	Sl No. of Challan	Amount Paid
	(i)		*dd-mm-yyyy*		*(refer Note 3)*
	(ii)		*dd-mm-yyyy*		*(refer Note 3)*
	(iii)		*dd-mm-yyyy*		*(refer Note 3)*
	(iv)		*dd-mm-yyyy*		*(refer Note 3)*
	Repeat, if required				
	Aggregate amount paid				*(refer Note 3)*

Declaration

In accordance with the provisions of section 135(4) of the Finance Act, 2026, and in pursuance of the order received from designated authority in Form-2 vide Order No._____dated ______in respect of _____________ (Name of the declarant), having PAN _____________, this intimation is hereby made.

I solemnly declare that to the best of my knowledge and belief, the information given in this declaration is correct and complete.

Date:

Place:

Signature:

Name:

Note :—

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
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

3. Amounts to be filled in ₹ unless otherwise provided.

4. Additional interest at the rate of one per cent for every month or part thereof shall be payable for the period exceeding the initial two months, subject to a maximum of two additional months, in accordance with section 135 (3) of the Act.

5. Payments under the scheme can be made in parts.

Form 4

[See rule 8]

ORDER CERTIFYING VALIDITY OF DECLARATION AND PAYMENT OF AMOUNT UNDER RULE 8 OF THE

FOREIGN ASSETS OF SMALL TAXPAYERS- DISCLOSURE SCHEME RULES, 2026

[REFER CHAPTER-IV OF THE FINANCE ACT, 2026(4 of 2026)]

Part - A (Basic Information)			
1.	**Details of the declarant**		
	(i)	**Name**	*(refer Note 1)*
	(ii)	**Address**	*(refer Note 2)*
	(iii)	**PAN**	
2	**Details of payment**		
	(i)	**Amount determined to be payable**	*(refer Note 3)*
	(ii)	**Order No** *(Form 2)*	
	(iii)	**Date of Order** *(Form 2)*	
	(iv)	**Interest payable, if any** *(from Form 3)*	*(refer Note 3)*

	(v)	**Amount paid by the declarant** *[(i)+(iv)]*	*(refer Note 3)*

Part- B [Order under section 135(5)]

Whereas......................... (Name of the declarant) (hereinafter referred to as declarant) having PAN ………had made a declaration dated ....with Acknowledgement number……… under section 132 of the Finance Act, 2026 (the Act);

And whereas the prescribed income tax authority by order No. ………………. dated .... determined the amount of .... rupees payable by the declarant in accordance with the provisions of the Act, setting forth therein the particulars of the amount payable after such determination towards full and final settlement of such amount payable;

Now, therefore, in exercise of the powers conferred by section 135(5) of the Act, it is hereby certified that-

(a) a sum of ₹ ……….. has been paid by the declarant towards full and final settlement of amount payable determined in the aforementioned order and interest chargeable on delayed payment.

(b) the declaration made by the said declarant in Form 1 is held to be valid for the purposes of section 139 of the Act; and

(c) immunity is granted, subject to the provisions contained in the sections 130 to 144 of the Act, from levy of any further tax or penalty and prosecution for any offence under the Black money (Undisclosed Foreign income and assets) and Imposition of tax Act, 2015.

Note :—

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain
   i. Country/Region,
   ii. Flat/Door/Building,
   iii. Road/Street/ Block/Sector,
   iv. PIN/ZIP Code,
   v. Post Office,