

NOTIFICATION NO. 84/2016, DATED: 16/09/2016

Sep 16, 2016

INCOME-TAX (22ND AMENDMENT) RULES, 2016

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 (22nd Amendment) Rules, 2016.

(2) They shall be deemed to have come into force from the 1st 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)
9. Income by way of interest referred to in section 10 (23FC)
10. Proportion of 9 to 8
11. Income by way of renting or leasing or letting referred to in section 10(23FCA)
12. Proportion of 11 to 8
13. Income by way of Dividend referred to in section 115-O
14. Proportion of 13 to 8
15. Income other than that referred to in 9, 11 and 13
16. Proportion of 15 to 8
17. 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. 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 x Sl. No.10]	Amount of income of the nature of renting or leasing or letting referred to in section 10(23FCA) [Column 5 x Sl. No.12]	Amount of income in the nature of Dividend referred to in section 115-O [Column 5 x Sl. No.14]	Amount of other income [Column 5 x Sl. No.16]
1	2	3	4	5	6	7	8	9";

This document has been compiled as service to our clients. We recommend that you seek professional advice prior to initiating action on specific issues.

Lunawat & Co.

Chartered Accountants

E-mail: ca@lunawat.com, lunawat@vsnl.com.

Website: www.lunawat.com.

--	--	--	--	--	--	--	--	--

(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. No.	Amount distributed	Date of distribution	Amount of income in the nature of interest referred to in section 10(23FC)	Amount of income in the nature of renting or leasing or letting referred to in section 10(23FCA)	Amount of income in the nature of Dividend referred to in section 115-O	Amount of other income
1	2	3	4	5	6	7".

[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 26th March, 1962 and was last amended vide notification number S O. 2747(E) dated the 19th August, 2016.

This document has been compiled as service to our clients. We recommend that you seek professional advise prior to initiating action on specific issues.

Lunawat & Co.

Chartered Accountants

E-mail: ca@lunawat.com, lunawat@vsnl.com.

Website: www.lunawat.com.