

Following are the details to be furnished in the Tax Residency Certificate (TRC)

- (i) Status of the assessee
- (ii) PAN of the assessee
- (iii) Nationality (in case of an individual) or country or specified territory of incorporation or registration (in case of others)
- (iv) Assessee's tax identification number in the country or specified territory of residence and in case there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident
- (v) Period for which the residential status, as mentioned in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A, is applicable; and
- (vi) Address of the assessee in the country or specified territory outside India, during the period for which the certificate, as mentioned in (iv) above, is applicable.