

**Non-Individual Shareholders, i.e., Insurance Companies (viz. LIC, GIC etc.), Mutual Funds, domestic Alternative Investment Funds (AIF) and other non-individual shareholders:**

No TDS will be deducted from dividend payable to Insurance Companies (viz. LIC, GIC etc.), Mutual Funds and domestic Alternative Investment Funds (AIF) and other Non-individual shareholders where the following documents complete in all respects are received from them.

<b>Category of Shareholders</b>	<b>Documents required</b>
<b>Insurance Companies</b>	<ul style="list-style-type: none"> <li>(i) A self-declaration that they are covered by the second proviso to Section 194 of the Income-tax Act, 1961 and has full beneficial interest with respect to the shares owned by it;</li> <li>(ii) Self-attested copy of registration certificate; and</li> <li>(iii) Self-attested copy of PAN.</li> </ul>
<b>Mutual Funds</b>	<ul style="list-style-type: none"> <li>(i) A self-declaration that they are governed by the provisions of Section 10(23D) of the Income-tax Act, 1961;</li> <li>(ii) Self-attested copy of registration certificate; and</li> <li>(iii) Self-attested copy of PAN.</li> </ul>
<b>Alternative Investment Funds (AIF)</b>	<ul style="list-style-type: none"> <li>(i) A self-declaration that the income of the AIF is exempt under Section 10(23FBA) of the Income-tax Act, 1961 and that they are governed as Category I or Category II AIF under the SEBI regulations;</li> <li>(ii) Self-attested copy of registration documents; and</li> <li>(iii) Self-attested copy of PAN.</li> </ul>
<b>Other non-individual resident shareholders</b>	<ul style="list-style-type: none"> <li>(i) A self-declaration that dividend receivable by them is exempt from tax under Section 196 or other relevant provisions of the Income-tax Act, 1961; and</li> <li>(ii) Self-attested copies of documents in support of the claim.</li> <li>(iii) Self-attested copy of PAN.</li> </ul>