

Insurance Companies, Mutual Funds and domestic Alternative Investment Funds and other non-individual shareholders

No TDS will be deducted from dividend payable to Insurance Companies, Mutual Funds and domestic Alternative Investment Funds and other non-individual shareholders where the following documents complete in all respects are received from them.

Category of Shareholders	Documents required
Insurance Companies	(i) A self-declaration that they are covered by the provisions of Section 393(4) of the Income-tax Act, 2025; (ii) Self-attested copy of registration certificate; and (iii) Self-attested copy of PAN.
Mutual Funds	(i) A self-declaration that they are eligible for exemption under Schedule VII of Section 11 of the Income-tax Act, 2025; (ii) Self-attested copy of registration certificate; and (iii) Self-attested copy of PAN.
Domestic Alternative Investment Funds (AIF)	(i) A self-declaration that they are eligible for exemption under Schedule V of Section 11 of the Income-tax Act, 2025 and that they are established as Category I or Category II AIF under the SEBI regulations; (ii) Self-attested copy of registration documents; and (iii) Self-attested copy of PAN.
Other non-individual resident shareholders	(i) A self-declaration that dividend receivable by them is exempt from tax under Section 393(5) or other relevant provisions of the Income-tax Act, 2025; and (ii) Self-attested copies of documents in support of the claim.