

## FORM NO. 71

**Verification by an Accountant for computation of exempt income of specified fund, attributable to the investment division of an offshore banking unit, for the purposes of Schedule VI of the Act**

<b>Part-A</b>		
1	Details of the assessee	
	i. Name	(refer note 1)
	ii. Address	(refer note 2)
	iii. PAN	
2.	Details of the offshore Banking Unit to which the eligible investment division belong.	
	i. Name	(refer note 1)
	ii. Address	(refer note 2)
3.	Tax Year	
<b>Part-B</b>		
4.	Conditions to be fulfilled by the eligible investment division of the Offshore Banking Unit	
	i. Whether separate accounts for the registered investment division have been maintained? (select one)	1. Yes 2. No
	ii. Whether the accounts referred to in (i) have been audited by an Accountant? (select one)	1. Yes 2. No
	iii. Whether proper documentation in respect of inbound remittance for buying and selling the investments have been maintained? (select one)	1. Yes 2. No
	iv. Whether proper documentation in respect of the use of inward remittance made to India has been maintained? (select one)	1. Yes 2. No
	v. Whether the bank statements of all accounts of the registered investment division have been maintained? (select one)	1. Yes 2. No
	vi. Whether contract notes relating to purchase and sale of securities by the registered investment division have been maintained? (select one)	1. Yes 2. No
	vii. Whether a statement of securities issued by the custodian has been maintained? (select one)	1. Yes 2. No
<b>Verification</b>		
1.	I/We have examined the books of account and other documents showing the particulars of income accrued or arisen to, or received by the eligible investment division of (name of the offshore banking unit) which is eligible for exemption under section 11 read with	

Schedule VI [Table: Sl. Nos. 1 to 4] and Concessional rates under section 210(3) of the Act.

2. I/We do hereby affirm that the eligible investment division of \_\_\_\_\_ (name of the offshore banking unit) has fulfilled the conditions given in Row 4 above.
3. I/We hereby further affirm that the above particulars are true and correct to the best of my/our knowledge and belief.

Signature

Date.....

Place.....

Accountant:

Name of the

Designation:

Membership Number:

UDIN details, if any:

Name of proprietorship/Firm:

Firm registration Number:

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