

FORM NO. 74

Statement of income paid or credited by Venture Capital Company or Venture Capital Fund to be furnished under section 222

Part A: Particulars of the Venture Capital Company or Venture Capital Fund																															
1.	Name:						<i>(refer Note 1)</i>																								
2.	Address:						<i>(refer Note 2)</i>																								
3.	Permanent Account Number (PAN):																														
4.	E-mail Id:																														
5.	Contact Number:						Country Code	Number																							
Part B: Other Information																															
6.	Tax Year:																														
7.	Details of the Directors of the Venture Capital Company/ trustees of the Venture Capital Fund: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">Sl. No.</th> <th>Name</th> <th>PAN</th> <th>Aadhaar</th> <th>Address</th> <th>Contact Number</th> <th>E-mail Id</th> <th>Designation</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>2.</td> <td style="text-align: center;"><i>(Repeat, if required)</i></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>							Sl. No.	Name	PAN	Aadhaar	Address	Contact Number	E-mail Id	Designation	1.								2.	<i>(Repeat, if required)</i>						
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8.	Details of registration of the Venture Capital Company or Venture Capital Fund with Securities and Exchange Board of India (SEBI): <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Regulations under which registered (SEBI (Venture Capital Funds) Regulations, 1996 or SEBI (Alternative Investment Funds) Regulations, 2012)</th> <th style="width: 25%;">Date of registration</th> <th style="width: 20%;">Registration Number</th> <th style="width: 25%;">Validity of registration (up to)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>							Regulations under which registered (SEBI (Venture Capital Funds) Regulations, 1996 or SEBI (Alternative Investment Funds) Regulations, 2012)	Date of registration	Registration Number	Validity of registration (up to)																				
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9.	In a case where Venture Capital Company or Venture Capital Fund is registered under SEBI (Alternative Investment Fund) Regulations, 2012: <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;">i.</td> <td>Whether it has invested two-third or more of its investible funds in unlisted equity shares or equity linked instruments of venture capital undertaking:</td> <td style="width: 15%;">Yes/No</td> </tr> <tr> <td>ii.</td> <td>Whether it has made any investment in any venture capital undertaking in which, - (a) its director or a substantial shareholder (being a beneficial owner of equity shares exceeding ten per cent of its equity share capital); or</td> <td>Yes/No</td> </tr> </table>							i.	Whether it has invested two-third or more of its investible funds in unlisted equity shares or equity linked instruments of venture capital undertaking:	Yes/No	ii.	Whether it has made any investment in any venture capital undertaking in which, - (a) its director or a substantial shareholder (being a beneficial owner of equity shares exceeding ten per cent of its equity share capital); or	Yes/No																		
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		(b) its trustee or settler, as the case may be, holds, either individually or collectively, equity shares in excess of fifteen per cent of the paid-up equity share capital of such venture capital undertaking												
	iii.	Whether the shares or units of the Venture Capital Company or the Venture Capital Fund are listed on any recognised stock exchange at any time during the tax year:						Yes/No						
10.	Total income from the investments in Venture Capital Undertakings under the head 'Capital Gains' [A]:													
	i.	Long Term Capital Gains:												
	a.	I.	Capital Gains Code (refer Note 3):											
		II.	Amount:											
		III.	Proportion to [C] (in %):											
	b.	(Repeat, if required, for the multiple capital gains code)												
	ii.	Short Term Capital Gains:												
	a.	I.	Capital Gains Code (refer Note 3):											
		II.	Amount:											
		III.	Proportion to [C] (in %):											
	b.	(Repeat, if required, for the multiple capital gains code)												
11.	Total income from the investments in Venture Capital Undertakings under the head 'Income from other sources' [B]:													
	i.	a.	Dividend:											
		b.	Proportion to [C] (in %):											
	ii.	a.	Other:											
	b.	Proportion to [C] (in %):												
12.	Total income under all the heads from the investments in Venture Capital Undertakings [C] = [A] + [B]:													
13.	Details of persons, referred to in section 222(1) by whom the income is received or in whose name it has been credited or deemed to have been credited, in the following format:													
	Sl. No.	Name(s) of the investor	Adress(es)	PA N/ Aa dha ar	Total amount paid/ credited/	Date of payment/ credit	Income under the head 'Capital Gains'	Income under the head 'Income from other sources'						

							Long-term Capital Gains		Short-term Capital Gains			
							Capital Gains Code	Income	Capital Gains Code	Income	Dividend	Other (interest, etc.)
(1)	(2)	(3)	(4)	(5)	(6)	(7) = relevant codes at Sl. No. 10(i)	(8) = (5) × Sl. No. 10(i) (proportion to [C] for each capital gains code)	(9) = relevant codes at Sl. No. 10(ii)	(10) = (5) × Sl. No. 10(ii) (proportion to [C] for each capital gains code)	(11) = (5) × Sl. No. 11(i)(b)	(12) = (5) × Sl. No. 11(ii)(b)	
1.												
2.	<i>(Repeat, if required, for each name and capital gains code as well)</i>											
14.	Other details to be provided as separate enclosure:								<i>(attach as per Note 4)</i>			

Verification

I, _____, hereby affirm that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact.

I am submitting this application in my capacity as _____ (designation), holding PAN _____ and I am competent to verify and submit this application.

Place:
Date:

Signature:
Name:
Designation:

Verification

I _____ have examined the books of account and other documents showing the particulars of income earned and the income distributed / credited (including amount deemed to have been credited in accordance with provisions of section 222(5)) to the investors by the _____ (name of the Venture Capital Company or the Venture Capital Fund) for the tax year ending _____.

I affirm that the above particulars are true and correct to the best of my knowledge and belief.

Place:

Date:

Signature:

Name of the accountant:

Designation:

Membership Number:

UDIN, if any:

Name of the Proprietorship/Firm:

Firm Registration Number:

Notes:

1. The name shall include full name of the Venture Capital Company or Venture Capital Fund.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. In Part B (Sl. No. 10), Capital Gains Code is to be selected from the following: —

Sl. No.	Capital Gains	Code
1.	Long term capital gain chargeable at 12.5% under section 198	1
2.	Long term capital gain chargeable at 12.5% under section other than section 198	2
3.	Long term capital gain chargeable at 20%	3
4.	Short term capital gain chargeable at 20% under section 198	4
5.	Short term capital gain chargeable at 30%	5
6.	Short term capital gain chargeable at applicable rates	6

4. With respect to Part B (Sl. No. 14), following details shall be provided as annexures, namely: —

Anne xure	Particulars
A-1	A copy of the certificate of registration under Securities and Exchange Board of India Act, 1992
A-2	A copy of the Venture Capital Fund deed in case of Venture Capital Fund registered under the provisions of the Registration Act, 1908.
A-3	Audited accounts including balance sheet, annual report, if any, with certified copies of income and appropriation towards distribution of income or credit of income (including amount deemed to have been credited in accordance with provisions of section 222(5)).

5. "Accountant" means the accountant as defined in the 515(3)(b).
6. Some of the information in the form would be pre-filled to the extent possible.
7. The amount mentioned in this form is to be filled in rupees unless stated otherwise.