

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 19th January, 2018

**G.S.R. 44(E).**—In exercise of the powers conferred by sub-section (1) of Section 139B of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following further amendments in the Tax Return Preparer Scheme, 2006, namely:—

**Short title, commencement and application.**

1. (1) This Scheme may be called the Tax Return Preparer (Amendment) Scheme, 2018.  
(2) It shall come into force from the date of its publication in the Official Gazette.
2. In the Tax Return Preparer Scheme, 2006 (hereinafter referred to as the said Scheme), for paragraph 3, the following paragraph shall be substituted, namely:-

“3. An individual, who holds a bachelor degree from a recognised Indian University or institution, or has passed the intermediate level examination conducted by the Institute of Chartered Accountants of India or the Institute of Company Secretaries of India or the Institute of Certified Management Accountants of India, shall be eligible to act as Tax Return Preparer.”.
3. In the said Scheme, in paragraph 4,-
  - (1) for clause (i), the following clauses shall be substituted, namely:-

“(i) It shall invite application from persons,-

    - (a) having requisite educational qualifications specified in paragraph 3 or having appeared in the final year examination of the qualifying examination; and
    - (b) who is not below the age of twenty one years or more than forty-five years as on the 1<sup>st</sup> day of October of the year immediately preceding the date on which applications are invited.

(ia) It shall require that the application under clause (i) shall be accompanied by a fee of two hundred and fifty rupees, and failing which the application shall be invalid.”.
  - (2) for clause (v), the following clauses shall be substituted, namely-

“(v) It shall enrol the persons who qualify the test for enrolment for each training centre separately.

(va) It shall not enrol any person under clause (v), unless –

    - (a) he makes a deposit of an amount of seven hundred and fifty rupees, which shall be non-refundable; and
    - (b) he produces a proof of having passed the qualifying examination as specified in paragraph 3.”.
    - (3) clause (ix) shall be omitted.”.
  4. In the said Scheme, in paragraph 9, for sub-paragraph (1), the following sub-paragraphs shall be substituted, namely:-

“(1) The Board may authorise the Resource Centre or the Partner Organisation to disburse to a Tax Return preparer, the following amount, namely:-

- (a) five per cent. of the tax paid on the income declared in the return of income for First Eligible Assessment Year which has been prepared and furnished by him;
- (b) three per cent. of the tax paid on the income declared in the return of income for the Second Eligible Assessment Year which has been prepared and furnished by him;
- (c) two per cent. of the tax paid on the income declared in the return of income for the Third Eligible Assessment Year which has been prepared and furnished by him.

(1A) The amount of disbursement for any eligible person in relation to an eligible year shall not exceed,-

- (a) five thousand rupees in case of First Eligible Assessment Year;
- (b) three thousand rupees in case of Second Eligible Assessment Year; and
- (c) two thousand rupees in case of Third Eligible Assessment Year.”.

[Notification No. 04/2018/F.No. 142/16/2010 (SO)-TPL(Part)]

Dr T. S. MAPWAL, Under Secy.

**Note :** The Tax Return Preparer Scheme, 2006 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), *vide* notification number S.O. 2039(E), dated the 28<sup>th</sup> November, 2006 and last amended *vide* notification number S.O. 2819(E), dated the 22<sup>nd</sup> November, 2010.