



सत्यमेव जयते

भारत सरकार
Government of India
वित्त मंत्रालय
Ministry of Finance
विदेश कर एवं कर अनुसंधान प्रभाग
Foreign Tax & Tax Research Division
सूचना विनिमय प्रकोष्ठ, भारत
Exchange of Information Cell, India

F.No. 500/44/2016-FT&TR-III

Dated: 26th August, 2016

To,

All the Pr. CCsIT/DGsIT(Inv)

Madam/Sir,

Subject: Format of reporting under Chapter-IX "Exchange of Information under Tax Treaties" of the Central Action Plan 2016-17-reg

Kindly refer to Chapter-IX on Exchange of Information under (EOI) Tax Treaties of the Central Action Plan 2016-17 wherein certain Key Result Areas have been identified by the Board. The Central Action Plan mentions that reports on the action points identified have to be submitted by Pr.CCIT/DGIT(Inv.) to the JS (FT&TR-I) in the prescribed format to be circulated separately.

2. For Key Result Area No. 1 relating to outbound requests sent to foreign countries, quarterly report in respect of clarification and feedback shall be sent in the proforma as per **Annexure A**. Further, For Key Result Area No. 3 relating to inbound EOI requests received from foreign countries, quarterly report shall be sent in proforma as per **Annexure B**.

3. For Key Result Area No. 2 on EOI and confidentiality trainings, the report should be sent by the Pr.CIT/Pr.DIT to the Pr. CCIT/DGIT(Inv.) as and when the training is conducted. The Pr. CCIT/DGIT(Inv.) shall compile the reports and send a consolidated quarterly report to the Board in the proforma as per **Annexure C**.


4. Your kind attention is also invited to Manual on Exchange of Information, particularly Chapter -III and Chapter-IV. Chapter-III deals with "Guidelines for making request for exchange of information". Paragraph 3.10 prescribes the information to be maintained by CIT/DIT concerned. Relevant pages are enclosed. Chapter-IV deals with the "Guidelines for Handling the requests in specific cases from Foreign Tax Authorities". Paragraph 4.6 prescribes the information to be maintained in the office of Director General. Relevant page is enclosed. It is requested that the Pr. CsIT/Pr.DsIT of your charge may be directed to ensure that information is maintained in the prescribed formats.

5. The quarterly reports may be sent to JS(FT&TR-I) by the 30th of the month following the quarter. The report for the first two quarters for F.Y. 2016-17 should be sent by 30th October 2016.

6. This issues with the approval of Chairperson, CBDT.

Encl: as above

Yours faithfully,


(Gaurav Sharma)

Under Secretary, FT&TR-III (1)

Copy to:

The Web Manager of IRS officers online

Annexure A

Quarterly Report for Outbound Exchange of Information (EOI) request

Financial Year: 2016-17

Quarter ending: June/September/December/March

(to be sent by 30th of the month following the quarter)

Part A: Clarification

Number of EOI requests at the beginning of the quarter in which clarification is to be provided to FT&TR division	Number of EOI requests in which clarification has been sought by FT&TR division	Number of EOI requests in which clarification has been provided to the FT&TR division	Number of EOI requests at the end of the quarter in which clarification is to be provided to FT&TR division
(1)	(2)	(3)	(4) = (1)+(2)-(3)

Part B: Feedback

Number of EOI requests at the beginning of the quarter in which feedback is to be sent to FT&TR division	Number of EOI requests in which feedback has been sought by FT&TR division	Number of EOI requests in which feedback has been sent to the FT&TR division	Number of EOI requests at the end of the quarter in which feedback is to be sent to FT&TR division
(5)	(6)	(7)	(8)

(Signature with name)
[Pr. CCIT/DGIT(Inv)]

To,
The Joint Secretary (FT&TR-I),
Room No. 803, "C" Wing, Hudco Vishala Building,
Bhikaji Cama Place, New Delhi – 110066
Email: pragya.saksena@nic.in
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Instruction for filling up Quarterly Report for Outbound EOI request

Part A: Clarification

1. Once the Indian Competent Authority sends a fresh EOI request to the foreign Competent Authority, in many cases, the foreign Competent Authority seeks clarifications on certain aspects of the request made. These clarifications are often fact intensive and can only be provided by the officers making the request and thus are forwarded by the FT&TR division to the Pr. CIT/Pr. DIT making the request. It has been observed that, in many cases, the clarifications are not provided promptly by the field authorities causing long delays in obtaining the information from the foreign Competent Authority. Further, some foreign Competent Authorities treat the requests as "closed" for want of clarifications since such open requests affect their compliance of the internationally agreed standard for timely exchange of information.
2. The Manual on Exchange of Information provides that clarification should be provided **within fifteen days** of receipt of letter in the office of Pr.CIT/Pr.DIT concerned. The CIT/DIT should monitor this aspect on a periodic basis and take appropriate action against the officers concerned wherever required. If the clarifications are sent with considerable delay, the reasons for such delay and the action taken should be mentioned in their covering letter by the Pr. CIT/Pr. DIT concerned. For further details, Chapter-III of Manual on Exchange of Information may be seen.
3. The following instructions may be followed to fill up Part A of quarterly report got outbound EOI request:
 - i. In Column No. 1, the number of EOI requests at the beginning of the quarter in which clarification is to be provided to the FT&TR division should be mentioned.
 - ii. In Column No. 2, the number of EOI requests in which clarifications have been requested by the FT&TR division during the quarter should be mentioned. This may include such requests where a clarification was sent by field earlier but later another follow up clarification has been asked by the FT&TR division.
 - iii. In Column No. 3, number of EOI requests in which clarification has been provided to the FT&TR division during the quarter should be mentioned. This should not include a case in which part clarification has been provided and further clarification on some aspects is still to be provided.
 - iv. In Column No. 4, number of EOI request at the end of the quarter in which clarification is to be sent to FT&TR division should be mentioned.

Part B: Feedback

4. It is essential that the information received under the tax treaties is examined by the officers making the request in the first place and it is ascertained whether full and complete information has been received. In case, full and complete information is not received, the matter needs to be taken up immediately with the foreign Competent Authority and a request made for providing the remaining information. After the information has been utilised, the CBDT should know whether the information received has been useful so that guidance may be provided for making future references. The foreign Competent Authority may also need to be apprised of the usefulness or otherwise of the information and appreciating its efforts in appropriate cases. The Pr. CIT/Pr. DIT concerned should, therefore, provide both initial feedback as also feedback on completion of assessment/other proceedings, in accordance with the Chapter-III of the Manual on Exchange of Information. For this report, feedback means the initial feedback in relation to an EOI request.
5. The following instructions may be followed to fill up Part B of the quarterly report for outbound EOI:
 - i. In Column No. 1, number of EOI requests at the beginning of the quarter in which feedback is to be sent to FT&TR division should be mentioned.
 - ii. In Column No. 2, number of EOI requests in which feedback have been requested by FT&TR division during the quarter should be mentioned.
 - iii. In Column No. 3, number of EOI requests in which initial feedback in the prescribed proforma has been provided to the FT&TR division during the quarter should be mentioned.
 - iv. In Column No 4, number of EOI requests at the end of the quarter in which feedback is to be sent to the FT&TR division should be mentioned.

Annexure B

Quarterly Report for Inbound Exchange of Information (EOI) request

Financial Year: 2016-17

Quarter ending: June/September/December/March

(to be sent by 30th of the month following the quarter)

Number of inbound EOI requests pending at the beginning of the quarter	Number of fresh EOI requests received from FT&TR division	Number of EOI requests in which final report sent	Number of EOI requests pending at the end of the quarter
(1)	(2)	(3)	(4) = (1)+(2)-(3)

(Signature with name)
[Pr. CCIT/DGIT(Inv)]

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