

<letterhead>

Date:

To
Birla Corporation Limited
Birla Building,
9/1 R.N. Mukherjee Road,
3rd Floor,
Kolkata-700 001

Dear Sir,

Sub: Certification with regard to Payment of interest for the current Financial Year

For the purpose of determination of tax liability u/s. 195 and 196D of the [Indian] Income Tax Act, 1961, I/We hereby certify that –

Nature of information	Details
Name of the debenture holder	
Folio No/DP ID & Client ID	
Address in the country of residence	
Email id.	
Contact number	
Status	Company / LLP / Partnership / Trust / Individual
Tax identification number in the country of residence	

I/We, << Name of the debenture holder >> confirm that I/We are a tax resident of <<Insert country>> and are eligible to claim benefits of the India - << Insert country>> Double Tax Avoidance Agreement (DTAA), read with the provisions laid down in Multilateral Instrument (MLI), wherever applicable.

I/We, <<Name of the debenture holder >> are the beneficial owner of the debenture allotted in above folio no. as well as of the interest arising from such holding.

I/We further declare that I/we have the right to use and enjoy the interest received/ receivable from the above debenture and such right is not constrained by any contractual and/ or legal obligation to pass on such interest to another person.

I/We either do not have a Permanent Establishment (P.E.) in India or Interest income earned by us is not attributable/effectively connected to the our P.E. in India as defined under the Income Tax Act, 1961 and DTAA between India and <Name of Country> read with the provisions laid down in Multilateral Instruments (MLI), wherever applicable, during the financial year <<<Year>>>. I/We further confirm that I/We do not have any business connection in India as per provisions of Income-tax Act 1961. In the event of I/We having P.E. in India or Interest income is attributable/effectively connected to such P.E., I/We acknowledge our obligation to inform you forthwith with necessary details.

I/We hereby declare that the investments made by me/us in the debenture of Birla Corporation Limited are not arranged in a manner which results in obtaining a tax benefit, whether directly or indirectly, as one of its principal purposes. The tax benefit, if any, derived from such investments would be in accordance with the object and purpose of the relevant provisions of the Double Taxation Avoidance Agreement between India and [.....Insert name of country of which the debenture holder is tax resident]

I/We further agree to indemnify Birla Corporation Limited for any penal consequences arising out of any acts of commission or omission initiated by Income Tax Authority by relying on our above averment.

Thanking you,

Yours Sincerely,

For <Name of the Debenture holder>

Name: <insert authorised person name>
<Insert designation>

