

**PRESS INFORMATION BUREAU  
GOVERNMENT OF INDIA**

\*\*\*\*\*

**GOVERNMENT SIMPLIFIES THE FORMAT AND PROCEDURE FOR SELF DECLARATION IN FORM NO.15G OR 15H TO REDUCE THE COST OF COMPLIANCE AND EASE THE COMPLIANCE BURDEN FOR BOTH, THE TAX PAYER AND THE TAX DEDUCTOR; PROCEDURE FOR SUBMISSION OF THE FORMS BY THE DEDUCTOR ALSO SIMPLIFIED; PAYEE CAN SUBMIT THE SELF-DECLARATION EITHER IN PAPER FORM OR ELECTRONICALLY; THE DEDUCTOR WILL NOT DEDUCT TAX AND WILL ALLOT A UNIQUE IDENTIFICATION NUMBER (UIN) TO ALL SELF-DECLARATIONS IN ACCORDANCE WITH A WELL LAID DOWN PROCEDURE TO BE SPECIFIED SEPARATELY**

**New Delhi, September 30, 2015**

**Asvina 8, 1937**

Tax payers seeking non-deduction of tax from certain incomes are required to file a self declaration in Form No. 15G or Form No.15H as per the provisions of Section 197A of the Income-tax Act, 1961 ('the Act'). In order to reduce the cost of compliance and ease the compliance burden for both, the tax payer and the tax deductor, the Central Board of Direct Taxes (CBDT) has simplified the format and procedure for self declaration in Form No.15G or 15H. The procedure for submission of the Forms by the deductor has also been simplified.

Under the simplified procedure, a payee can submit the self-declaration either in paper form or electronically. The deductor will not deduct tax and will allot a Unique Identification Number (UIN) to all self-declarations in accordance with a well laid down procedure to be specified separately. The particulars of self-declarations will have to be furnished by the deductor along with UIN in the Quarterly TDS statements. The requirement of submitting physical copy of Form 15G and 15H by the deductor to the income-tax authorities has been dispensed with. The deductor will, however be required to retain Form No.15G and 15H for seven years.

The revised procedure shall be effective from the 1<sup>st</sup> day of October, 2015.

The Notification issued vide S.O. No.2663 (E) dated 29th September 2015 is available on the website of the Department at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

\*\*\*\*\*