

## ANNEXURE 6

### **Self - declaration for claiming beneficial provisions of Double Taxation Avoidance Agreement read with Multilateral instrument, wherever applicable for the period April 1, 2023 to March 31, 2024**

(To be declared by non-resident shareholder for availing the benefits of lower tax deduction under Section 90 of the Indian Income Tax Act read with the provisions of the Double Tax Avoidance Treaty with India read along with Multilateral Instrument)

Date:

To  
Elcid Investments Limited  
414 Shah Nahar, Worli Industrial Estate  
Dr. E Moses road, Mumbai - 400018

### **Ref: Declaration for claiming beneficial provisions of Double Taxation Avoidance Agreement read with Multilateral instrument, wherever applicable for the period April 1, 2023 to March 31, 2024**

Dear Sir,

I / We, \_\_\_\_\_ (name of shareholder) do hereby solemnly declare as follows:

- a) I / We qualify as tax resident of \_\_\_\_\_ (name of the country) in terms of India- \_\_\_\_\_ (name of country) Double Taxation Avoidance Agreement ("Tax Treaty") **read with Multilateral instrument, wherever applicable** for the period April 1, 2023 to March 31, 2024;
- b) I / We do not qualify as 'resident' of India under section 6 of the Indian Income-tax Act, 1961 ("Act") for the period April 1, 2023 to March 31, 2024;
- c) We are eligible to claim benefits of the India and \_\_\_\_\_ (name of country) Tax Treaty, read with the provisions laid down in Multilateral Instrument (MLI), wherever applicable for the period April 1, 2023 to March 31, 2024;
- d) I / We are the beneficial owner of the investments made by us in the shares of Elcid Investments Limited and also for any income receivable by us from such investments for the period April 1, 2023 to March 31, 2024;
- e) I / We declare that my/ our affairs in relation to the investments in shares of Elcid Investments Limited is/ are not arranged with the main purpose of obtaining tax benefit under the treaty and should not be an impermissible avoidance arrangement so as to attract General Anti-Avoidance rules under the Income-tax Act, 1961.
- f) I / We declare that following are correct under MLI – ***strike out whichever is not applicable***
  - Article 7(1) - Principal Purpose Test (PPT)

I / We declare that I am/ We are the beneficial owner of the investments made by me/us in the shares of **Elcid Investments Limited** and any income receivable by me/us from such investments. I am/ We are eligible to claim the benefits of the India - \_\_\_\_\_ Tax Treaty (Please insert relevant treaty) and my/ our affairs in relation to the investments in shares of **Elcid Investments Limited**, will satisfy the Principle Purpose Test and Limitation of Benefit criteria, if any, under the Tax Treaty read with the Multilateral Instrument, if applicable

- Article 7(6) - Simplified Limitation of Benefits Test (SLOB) read with Article 7(8) to Article 7(13) of the MLI

I / We hereby declare that I / we am / are a qualified person as defined through paragraphs 9 to 13 of Article 7 of the MLI. The specific paragraph under which I/we am/are a qualified person is paragraph..... [9(a)/(b)/(c)/(d)/(e) read with paragraph 10; 11; 12; 13]

- Article 8 – Period of holding of Investment.

I am/We are the beneficial owner of the investments made by me/us in the shares of Elcid Investments Limited for an uninterrupted period of 365 days prior to and including the date of payment of the dividends.

- g) I / We further indemnify Elcid Investments Limited for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on our above averment.
- h) I/We undertake to intimate Elcid Investments Limited immediately in case of any alteration in the aforesaid declaration including change in tax residential status, etc.

Thanking you,

Yours Sincerely,

For \_\_\_\_\_(name of organisation/ individual)

<<Signature>>

Name: \_\_\_\_\_(name of authorized person / individual)  
\_\_\_\_\_ (designation) – applicable in case of non-individual