

## **Letter in case a Foreign Entity does not have a “PE” in India**

<Entity’s letter head>

Date:

Cera Sanitaryware Limited  
9, GIDC Industrial Estate,  
Kadi, Dist. Mehsana - 382715  
Gujarat, India

**Folio No:**

This is to certify that

1. <insert company’s name>, is a body corporate incorporated and registered in <Name of the country > under the laws of <mention Name of the country>.
2. We, << Name of the shareholder >> confirm that 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.
3. Our Tax Identification Number issued by <Name of the authority> is <mention number>
4. We, <<Name of the shareholder >> are the beneficial owner of the shares allotted in above folio no. as well as of the dividend arising from such shareholding.
5. I/ We further declare that I/ we have the right to use and enjoy the dividend received/ receivable from the above shares and such right is not constrained by any contractual and/ or legal obligation to pass on such dividend to another person.
6. We either do not have a Permanent Establishment (P.E.) or liaison office in India or Dividend income earned by us is not attributable/effectively connected to 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>>>. We further confirm that we do not have any business connection in India as per provisions of IncomeTax Act 1961. In the event of we having a P.E. in India or Dividend income is attributable/effectively connected to such P.E., we acknowledge our obligation to inform you forthwith with necessary details.
7. We hereby confirm that we are eligible to claim treaty benefits as per the Double Taxation Avoidance Agreement entered into between India and <<Name of Country>> as modified by the Multilateral Instrument (‘MLI’), whenever applicable, and that all the relevant provisions of the Double Taxation Avoidance Agreement including “Principal Purpose Test” or/and the “Limitation on Benefit Test (Simplified or Limited)” or/and “Any other anti-conduit rule” as the case may be are satisfied including the Principle Purpose Test.

We further indemnify Cera Sanitaryware Limited for any penal consequences arising out of any acts of commission or omission initiated by Cera Sanitaryware Limited by relying on our above averment.

Thanking you,

Yours Sincerely,

**For <company's name>**

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**Name: <insert authorised person name>**

**<Insert designation>**