

REPORTING REQUIREMENT UNDER FOREIGN ACCOUNT TAX COMPLIANCE ACT (FATCA) AND COMMON REPORTING STANDARDS (CRS) - GUIDANCE NOTE

CIRCULAR NO.MIRSD/3/2015, DATED 10-9-2015

1. In continuation of SEBI circular CIR/MIRSD/2/2015 dated August 26, 2015, a "Guidance Note on implementation of Reporting Requirements under Rules 114F to 114H of the Income Tax Rules" as issued by the Department of Revenue, Ministry of Finance vide [F.No.500/137/2011-FTTR-III dated August 31, 2015](#) is available at

http://www.incometaxindia.gov.in/communications/notification/guidance_notes_on_implementation_31_08_2015.pdf, for information and necessary action.

2. The Stock Exchanges and Depositories are directed to bring the contents of this circular to the notice of the Stock Brokers and Depository Participants respectively and also disseminate the same on their websites.

3. This Circular is being issued in exercise of powers conferred under Section 11(1) of the Securities and Exchange Board of India Act, 1992 (SEBI Act).

4. This Circular is available on the SEBI website (www.sebi.gov.in) under the section **SEBI Home > Legal Framework > Circulars**.

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