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Subject: Abbott India Limited - Dividend for the FY 2020-21 - Communication on Deduction of Tax at Source on Dividend

Dear Member,

We hope this e-mail finds you safe and in good health.

We are pleased to inform you that the Board of Directors at its Meeting held on May 18, 2021 recommended a final dividend of Rs. 120/- and special dividend of Rs. 155/- per equity share of Rs 10/- each for the financial year ended March 31, 2021 ("Dividend"), subject to approval of the Members at the ensuing Annual General Meeting to be held on July 27, 2021.

The Dividend, if approved by the Members, will be paid on or after August 3, 2021 to the Members whose names appear on the Register of Members as on July 27, 2021 and to the Beneficial Owners of the Shares as on July 20, 2021, as per the details furnished by the Depositories for this purpose.

As per the Income Tax Act, 1961 (IT Act), as amended by the Finance Act, 2020, dividends paid or distributed by companies on or after April 1, 2020 shall be taxable in the hands of the Shareholders. The Company shall, therefore, be required to deduct tax at source at the prescribed rates ("TDS") at the time of making the payment of the Dividend. Detailed instruction with regards to the same is given below.

Also please note that the TDS rate would vary depending on the residential status, category of the shareholder, compliant/non-compliant status basis 2 years income-tax return filing and is subject to provision of requisite declarations/documents to the Company.

Introduction of Section 206AB applicable to all Shareholders (Resident and Non-Resident)

Effective July 1, 2021, Finance Act, 2021 has inserted Section 206AB of the IT Act as a special provision for TDS for non-filers of income-tax return whereby tax has to be deducted at twice the rate specified in the relevant provision of the IT Act.

Section 206AB(1) of the IT Act provides that where TDS is required to be deducted under Chapter XVIIIB, other than sections 192, 192A, 194B, 194BB, 194LBC or 194N on any sum or income or amount paid or payable or credited, by a person to a specified person, the tax shall be deducted at the higher of the below rates:-

- at twice the rate specified in the relevant provision of the IT Act; or
- at twice the rate or rates in force; or
- at the rate of 5%.

Further, sub section (2) of section 206AB provides that where sections 206AA and 206AB are applicable i.e. the specified person has not submitted the PAN as well as not filed the income tax return (and the TDS/TCS for both the years exceeds INR 50,000) ; the tax shall be deducted at the higher rate between both the said sections.

The term 'specified person' is defined in sub section (3) of section 206AB who satisfies the following conditions:

- A person who has not filed the income tax return for two previous years immediately prior to the previous year in which tax is required to be deducted, for which the time limit of filing of return of income under section 139(1) of the IT Act has expired; and
- The aggregate of TDS and TCS in his case is Rs. 50,000 or more in each of these two previous years.

Pursuant to above, we will rely on the Report generated from the Compliance Check Functionality as facilitated by the Income Tax Department under Section 206AB of the IT Act as per which TDS at a higher rate, as applicable will be applied in case of specified person.

Updating of Details for TDS and payment of Dividend

You are requested to register/update your Permanent Account Number (PAN), Bank details, Email address, Mobile number, Residential address, Residential status in India (i.e. Resident or Non-Resident for FY 2021-22) with your Depository Participant (in case of electronic holding) or with the Company/Registrar and Share Transfer Agent (in case of physical holding) **by July 20, 2021**. Details available with the Company in the Register of Members/Register of Beneficial Ownership maintained by the Depositories will be relied upon by the Company, for the purpose of complying with the applicable TDS provisions.

Provisions related to TDS and documents required

You are requested to take note of the below stated TDS rates and document(s), if any, required to be submitted to the Company for your respective category on or before **July 20, 2021**, in order to comply with the applicable TDS provisions.

Resident Members	
For Resident Individuals Members	<p>- No tax shall be deducted on the dividend payable to resident individuals if the total dividend to be received during financial year 2021-22 does not exceed Rs 5,000/-.</p> <p>- TDS shall be deducted at the rate of 10% on the amount of dividend payable provided valid PAN is updated with the Depository Participant in case shares are held in dematerialized form; or Registrar and Transfer Agent ('RTA') in case shares are held in physical form and no exemption sought by Shareholder.</p> <p>- No tax shall be deducted on the dividend payable to resident individuals if the Member has provided Form 15H (applicable to an Individual above the age of 60 years) or</p>

	<p>Form 15G (applicable to an individual who is less than 60 years), as per the attached formats, provided that all the required eligibility conditions are met.</p> <p>- In case of Members who have provided a valid certificate issued under section 197 of the IT Act for lower/nil rate of deduction or an exemption certificate issued by income tax authority, the rates mentioned in such certificate shall be considered for deduction of tax at source.</p> <p>Note: Registering the valid Permanent Account Number (PAN) for the registered Folio/DP ID/Client ID is mandatory.</p> <p>In absence of PAN/Valid PAN, tax will be deducted at a higher rate of 20%, as per Section 206AA of the IT Act.</p> <p>Kindly note that the above rates will be subject to provisions of section 206AB of the IT Act as mentioned above.</p> <p>Download Forms -</p> <p>Click here to download Form 15H Click here to download Form 15G</p>
<p>For Resident Non-Individuals Members</p>	<p>- TDS shall be deducted at the rate of 10% on the amount of dividend payable provided valid PAN is updated with the Depository Participant in case shares are held in dematerialized form; or Registrar and Transfer Agent ('RTA') in case shares are held in physical form and no exemption sought by Shareholder.</p> <p>- No tax shall be deducted at source on the dividend payable to certain resident non-individuals as per the provisions of the IT Act on submission of the documents mentioned below:</p> <p>(a) Insurance Companies/Business Trust specified in the second proviso to Section 194 of the IT Act: Self-declaration that the Insurance Company/Business Trust has full beneficial interest with respect to the shares owned by it along with an attested copy of the PAN of the insurance company and adequate</p>

documentary evidence (e.g., registration certificate), to the effect that the no TDS is required as per provisions of section 194 of the IT Act.

(b) Mutual Funds: Self-declaration along with certificate of registration under Section 10(23D) of the IT Act issued by the appropriate authority along with an attested copy of the PAN of the mutual fund.

(c) Alternative Investment Fund: Self-declaration that its income is exempt under Section 10 (23FBA) of the IT Act and that the Fund is governed by the SEBI Regulations as Category I or Category II Alternative Investment Fund, along with an attested copy of the PAN and registration certificate.

(d) Other Non-Individual Members: Documentary evidence along with an attested copy of the PAN for Members who are exempted from deduction of tax under Section 194 of the IT Act and categories covered under Section 196 of the IT Act.

(e) Any other entity exempt from TDS under the provisions of section 197A of the IT Act (including those mentioned in Circular No. 18/2017 issued by CBDT): Self-declaration along with adequate documentary evidence, substantiating the nature of the entity along with an attested copy of the PAN.

Further, in case of Members who have provided a valid certificate issued under Section 197 of the IT Act for lower/nil rate of deduction or an exemption certificate issued by income tax authority, the rates/exemptions mentioned in such certificate shall be considered for deduction of tax at source.

Note: Recording of the Valid Permanent Account Number (PAN) for the registered Folio/DP ID/Client ID is mandatory. In absence of PAN/Valid PAN, tax will be deducted at a higher rate of 20%, as per Section 206AA of the IT Act.

Kindly note that the above rates will be subject to provisions of section 206AB of the IT Act as mentioned above.

Format for Declaration: To download, click on **Annexure 1** or **Annexure 2** as applicable.

Non-Resident Members

Non-resident Members can avail the benefit of Double Tax Avoidance Agreement (Tax Treaty) between India and their country of residence on submission of the documents mentioned below:

- i. Self-attested copy of the Permanent Account Number (PAN Card) allotted by the Indian Income Tax authorities.
- ii. Self-attested copy of Tax Residency Certificate (TRC) (of FY 2021-22 i.e. covering the period from April 1, 2021 to March 31, 2022) obtained from the tax authorities of the country of which the Member is resident.
- iii. Self-declaration in Form 10F (attached herewith) if all the details required in this form are not mentioned in the TRC.
- iv. Self-declaration by the non-resident Member of having no Permanent Establishment /Fixed base or place of business/Business Connection/Place of Effective Management, in India in accordance with the applicable Tax Treaty (of FY 2021-22 or calendar year 2021) along with Self-declaration of Beneficial ownership (of FY 2021-22 or calendar year 2021) by the non-resident Member (draft format attached herewith).
- v. Any other documents prescribed under the IT Act for lower or nil withholding of tax, if applicable.

Kindly note that the Company is not obligated to apply beneficial tax treaty rates at the time of tax deduction/withholding on dividend amounts. Application of beneficial rate of tax treaty for the purpose of withholding taxes shall depend upon completeness and satisfactory review by the Company of the documents submitted by the non-resident Member.

In case of Non-resident Shareholders (except those who are tax residents of Notified Jurisdictional Area), TDS rate of 20% (plus applicable surcharge and cess) or TDS rate as per Tax Treaty, whichever is beneficial will be applied subject to submission of documents as mentioned above.

In case of Non-Resident Shareholders who are tax residents of Notified Jurisdictional Area as defined under section 94A (1) of the IT Act, TDS rate of 30% will be applicable.

In case of Non-Resident shareholders obtaining lower/nil tax deduction certificate issued by Income Tax Department under section 195 or section 197 of the IT Act, TDS will be applied as per the rate specified in lower/nil tax withholding certificate obtained from Income Tax Department.

In case of Non-resident Shareholders who are Alternative Investment Fund – Category III located in International Financial Services Centre, taxes shall be withheld at 10% plus applicable surcharge and cess in accordance with provisions of Section 196D of the IT Act. To download the Form, click on **Annexure 3**.

In case shareholders are covered under section 10(23FE) of the IT Act, no tax shall be deducted where the Shareholder submits copy of the notification issued by CBDT substantiating the applicability of section 10(23FE) of the IT Act issued by the Government of India along with self-declaration that the conditions specified in section 10(23FE) of the IT Act have been complied with. To Download, click on **Annexure 4** or **Annexure 5** or **Annexure 6** as applicable.

In case of Foreign Institutional Investors (FII) and Foreign Portfolio Investors (FPI), taxes shall be withheld at 20% plus applicable surcharge and cess or tax treaty rate whichever is beneficial in accordance with provisions of Section 196D of the IT Act, provided such FII/FPI provides PAN, Self-Declaration (To download, click on **Annexure 7**), Copy of Tax Residency Certificate for the Financial Year 2021 covering the period from April 1, 2021 to March 31, 2022 and Self Declaration in Form 10F (To download, click on **Annexure 8**).

To download No PE Declaration, click on **Annexure 9**.

Members having multiple accounts under different Status/Category

Members holding shares under multiple accounts under different status/category and single PAN, may note that, higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts.

Summary of applicable TDS/withholding tax rate

The said Dividend will be paid after deducting the tax at source as under:

- i. Nil for resident shareholders in case Form 15G/Form15H (as applicable) along with self-attested copy of the valid PAN is submitted.
- ii. 10% for resident shareholders in case valid PAN is provided/available.
- iii. 20% for resident shareholders in case valid PAN is not provided/not available.
- iv. Beneficial tax treaty rate (based on tax treaty with India) for non-resident shareholders, as applicable will be applied based on the documents submitted by the non-resident shareholders.
- v. 20% plus applicable surcharge and cess for non-resident shareholders including FII/FPI in case the aforementioned documents are not submitted.
- vi. At the rates prescribed in the nil/lower withholding certificate, if such certificate is made available.
- vii. Kindly note that the above rates will be subject to provisions of section 206AB of the IT Act as mentioned above.

Notes

1. In view of the prevailing COVID-19 situation, only scanned copies of the aforementioned documents will be accepted by the Company. The documents (duly completed and signed) are required to be submitted to KFin Technologies Private Limited, Registrar and Share Transfer Agent of the Company ("KFin") by uploading on the link <https://ris.kfintech.com/form15> not later than **July 20, 2021** in order to enable the Company to determine and deduct TDS/withholding tax at appropriate rate. **Communication on tax determination/deduction shall not be entertained post July 20, 2021.**
2. For all self-attested documents, Members must mention on the document "certified true copy of the original". For all documents being uploaded by the Member, the Member undertakes to send the original document(s) on the request by the Company.

The documents furnished by the Shareholders (such as Form 15G/15H, TRC, Form 10F, Self-Attested Declaration etc.) shall be subject to review and examination by the Company before granting any beneficial rate or NIL Rate. The Company reserves the right to reject the documents in case of any discrepancies or the documents are found to be incomplete.

3. Determination of TDS rate is subject to necessary verification by the Company of the Shareholder details as available with the Company/RTA as on the record date. In this respect, the Company reserves the right to independently verify the PAN number of the Shareholder from the National Securities Depository Limited ('NSDL') utility and if the same is found contrary to the PAN quoted/provided, the Company will disregard the PAN and proceed as per the prevalent law.

Further, after receipt of any of the above declarations, if the Company basis its independent assessment, finds any information that is contrary to the declarations received by it, the Company reserves right to rely on the results of its independent assessment and make a deduction of taxes at a higher rate as per applicable provisions of the IT Act.

4. In case, the dividend income is assessable to tax in the hands of a person other than the registered Member as on the Book Closure Date, the registered Member is required to furnish a declaration containing the name, address, PAN of the person to whom TDS credit is to be given and reasons for giving credit to such person. In this regard, a declaration must be filed with the Company where the whole or any part of the dividend income is assessable, under the provisions of the IT Act, in the hands of a person other than the shareholder in accordance with Rule 37BA(2) of the Income-Tax Rules, 1962. The declaration must consist of Name, Address, PAN of the person to whom credit is to be given and proportion of credit to be given in respect of dividend income. In case such details are furnished to the company after the cut-off date i.e. **July 20, 2021**, the company shall reject such documents/communication.
5. It may be further noted that in case the tax on dividend is deducted at a higher rate in absence of receipt of the aforementioned details/documents, there would still be an option available with the Member to file the return of income and claim an appropriate refund, if eligible. No claim shall lie against the Company for such taxes deducted.
6. In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided/to be provided by the Member(s), such Member(s) will be responsible to indemnify the Company and also, provide the Company with all information/documents and co-operation in any appellate proceedings.

7. All the above referred tax rates will be enhanced by surcharge and cess, wherever applicable.
8. The Company will send out the email with a soft copy of the TDS certificate at the Members' registered Email ID in due course, post payment of the Dividend. Members will also be able to see the credit of TDS in Form 26AS, which can be downloaded from their e-filing account at <https://www.incometax.gov.in/iec/foportal/>
9. Above communication on TDS sets out the provisions of law in a summary manner only and does not purport to be a complete analysis or listing of all potential tax consequences. *This communication shall not be treated as an advice from the Company or its affiliates or its Registrar & Transfer Agent. Members should obtain the tax advice related to their tax matters from a tax professional.*
10. All communications/queries in this respect should be addressed and sent to KFin at einward.ris@kfintech.com.

Your co-operation in this regard is highly solicited.

Thanking you,

Yours faithfully,

For Abbott India Limited

Sd/-

Krupa Anandpara

Company Secretary

Membership No.: ACS 16536

¹FORM NO. 15H

[See section 197A(1C) and rule 29C]

Declaration under section 197A(1C) to be made by an individual who is of the age of sixty years or more claiming certain incomes without deduction of tax.**PART I**

1. Name of Assessee (Declarant)		2. Permanent Account Number or Aadhaar Number of the Assessee ¹		3. Date of Birth ² (DD/MM/YYYY)	
4. Previous year(P.Y.) ³ (for which declaration is being made)		5. Flat/Door/Block No.		6. Name of Premises	
7. Road/Street/Lane		8. Area/Locality		9. Town/City/District	
				10. State	
11. PIN	12. Email		13. Telephone No. (with STD Code) and Mobile No.		
14 (a) Whether assessed to tax ⁴ :				Yes	No
(b) If yes, latest assessment year for which assessed					
15. Estimated income for which this declaration is made					
16. Estimated total income of the P.Y. in which income mentioned in column 15 to be included ⁵					
17. Details of Form No.15H other than this form filed for the previous year, if any ⁶					
Total No. of Form No.15H filed		Aggregate amount of income for which Form No.15H filed			
18. Details of income for which the declaration is filed					
Sl. No.	Identification number of relevant investment/account, etc. ⁷	Nature of income	Section under which tax is deductible	Amount of income	

.....
Signature of the Declarant

1. Substituted by the IT (Fourteenth Amdt.) Rules, 2015, w.e.f. **1-10-2015**. Earlier Form No. 15H was amended by the IT (Fifth Amdt.) Rules, 1982, w.e.f. 21-6-1982, IT (Fifth Amdt.) Rules, 1989, w.r.e.f. 1-4-1988, IT (Fourteenth Amdt.) Rules, 1990, w.e.f. 20-11-1990, IT (Twelfth Amdt.) Rules, 1992, w.e.f. 1-6-1992, IT (Seventh Amdt.) Rules, 1995, w.e.f. 1-7-1995, IT (Thirty-second Amdt.) Rules, 1999, w.e.f. 19-11-1999, IT (Twelfth Amdt.) Rules, 2002, w.e.f. 21-6-2002, IT (Eighth Amdt.) Rules, 2003, w.e.f. 9-6-2003, IT (Fourteenth Amdt.) Rules, 2003, w.e.f. 1-8-2003 and IT (Second Amdt.) Rules, 2013, w.e.f. 19-2-2013.

Declaration/Verification⁸

I do hereby declare that I am resident in India within the meaning of section 6 of the Income-tax Act, 1961. I also hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated and that the incomes referred to in this form are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961. I further declare that the tax on my estimated total income including *income/incomes referred to in column 15 *and aggregate amount of *income/incomes referred to in column 17 computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on relevant to the assessment year will be *nil*.

Place:

.....

Date:

Signature of the Declarant

PART II

[To be filled by the person responsible for paying the income referred to in column 15 of Part I]

1. Name of the person responsible for paying		2. Unique Identification No. ⁹	
3. Permanent Account Number or Aadhaar Number of the person responsible for paying	4. Complete Address		5. TAN of the person responsible for paying
6. Email	7. Telephone No. (with STD Code) and Mobile No.	8. Amount of income paid ¹⁰	
9. Date on which Declaration is received (DD/MM/YYYY)		10. Date on which the income has been paid/credited (DD/MM/YYYY)	

Place:

.....

Date:

Signature of the person responsible for paying the income referred to in column 15 of Part I

*Delete whichever is not applicable.

1. As per provisions of section 206AA(2), the declaration under section 197A(1C) shall be invalid if the declarant fails to furnish his valid Permanent Account Number or Aadhaar Number.
2. Declaration can be furnished by a resident individual who is of the age of 60 years or more at any time during the previous year.
3. The financial year to which the income pertains.
4. Please mention “Yes” if assessed to tax under the provisions of Income-tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.
5. Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.
6. In case any declaration(s) in Form No. 15H is filed before filing this declaration during the previous year, mention the total number of such Form No. 15H filed along with the aggregate amount of income for which said declaration(s) have been filed.
7. Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.
8. Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable—

- (i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;
- (ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.

9. The person responsible for paying the income referred to in column 15 of Part I shall allot a unique identification number to all the Form No. 15H received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No.15G during the same quarter, please allot separate series of serial number for Form No.15H and Form No.15G.

10. The person responsible for paying the income referred to in column 15 of Part I shall not accept the declaration where the amount of income of the nature referred to in section 197A(1C) or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax after allowing for deduction(s) under Chapter VI-A, if any, or set off of loss, if any, under the head “income from house property” for which the declarant is eligible. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 15 and 17.

¹**[Provided that such person shall accept the declaration in a case where income of the assessee, who is eligible for rebate of income-tax under section 87A, is higher than the income for which declaration can be accepted as per this note, but his tax liability shall be nil after taking into account the rebate available to him under the said section 87A.]**

1. Inserted by Income-tax (4th Amendment) Rules, 2019, w.e.f. **22-5-2019**.

INCOME-TAX RULES, 1962

FORM NO. 15G

[See section 197A(1), 197A(1A) and rule 29C]

Declaration under section 197A(1) and section 197A(1A) to be made by an individual or a person (not being a company or firm) claiming certain incomes without deduction of tax

PART I

1. Name of Assessee (Declarant)		2. PAN of the Assessee ¹		
3. Status ²	4. Previous year(P.Y.) ³ (for which declaration is being made)		5. Residential Status ⁴	
6. Flat/Door/Block No.	7. Name of Premises	8. Road/Street/Lane	9. Area/Locality	
10. Town/City/District	11. State	12. PIN	13. Email	
14. Telephone No. (with STD Code) and Mobile No.	15 (a) Whether assessed to tax under the Income-tax Act, 1961 ⁵ :			Yes No <input type="checkbox"/> <input type="checkbox"/>
	(b) If yes, latest assessment year for which assessed			
16. Estimated income for which this declaration is made		17. Estimated total income of the P.Y. in which income mentioned in column 16 to be included ⁶		
18. Details of Form No. 15G other than this form filed during the previous year, if any ⁷				
Total No. of Form No. 15G filed		Aggregate amount of income for which Form No.15G filed		
19. Details of income for which the declaration is filed				
Sl. No.	Identification number of relevant investment/ account, etc. ⁸	Nature of income	Section under which tax is deductible	Amount of income

.....
*Signature of the Declarant*⁹

Declaration/Verification¹⁰

*I/We..... do hereby declare that to the best of *my/our knowledge and belief what is stated above is correct, complete and is truly stated. *I/We declare that the incomes referred to in this form are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961. *I/We further declare that the tax *on my/our estimated total income including *income/incomes referred to in column 16 *and aggregate amount of *income/incomes referred to in column 18 computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on relevant to the assessment year will be *nil*. *I/We also declare that *my/our *income/incomes referred to in column 16 *and the aggregate amount of *income/incomes referred to in column 18 for the previous year ending on relevant to the assessment year will not exceed the maximum amount which is not chargeable to income-tax.

Place:

Date:

.....
*Signature of the Declarant*⁹

1. Substituted by IT (Fourteenth Amdt.) Rules 2015, w.e.f. **1-10-2015**. Earlier Form No. 15G was inserted by the IT (Fifth Amdt.) Rules, 1982, w.e.f. 21-6-1982 and later on amended by the IT (Fifth Amdt.) Rules, 1989, w.r.e.f. 1-4-1988, IT (Fourteenth Amdt.) Rules, 1990, w.e.f. 20-11-1990 and IT (Twelfth Amdt.) Rules, 2002, w.e.f. 21-6-2002 and substituted by the IT (Eighth Amdt.) Rules, 2003, w.e.f. 9-6-2003 and IT (Second Amdt.) Rules, 2013, w.e.f. 19-2-2013.

PART II

[To be filled by the person responsible for paying the income referred to in column 16 of Part I]

1. Name of the person responsible for paying		2. Unique Identification No. ¹¹	
3. PAN of the person responsible for paying	4. Complete Address		5. TAN of the person responsible for paying
6. Email	7. Telephone No. (with STD Code) and Mobile No.		8. Amount of income paid ¹²
9. Date on which Declaration is received (DD/MM/YYYY)		10. Date on which the income has been paid/credited (DD/MM/YYYY)	

Place:

.....

Date:

Signature of the person responsible for paying the income referred to in column 16 of Part I

*Delete whichever is not applicable.

¹As per provisions of section 206AA(2), the declaration under section 197A(1) or 197A(1A) shall be invalid if the declarant fails to furnish his valid Permanent Account Number (PAN).

²Declaration can be furnished by an individual under section 197A(1) and a person (other than a company or a firm) under section 197A(1A).

³The financial year to which the income pertains.

⁴Please mention the residential status as per the provisions of section 6 of the Income-tax Act, 1961.

⁵Please mention "Yes" if assessed to tax under the provisions of Income-tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.

⁶Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.

⁷In case any declaration(s) in Form No. 15G is filed before filing this declaration during the previous year, mention the total number of such Form No. 15G filed along with the aggregate amount of income for which said declaration(s) have been filed.

⁸Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.

⁹Indicate the capacity in which the declaration is furnished on behalf of a HUF, AOP, etc.

¹⁰Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable-

(i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;

(ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.

¹¹The person responsible for paying the income referred to in column 16 of Part I shall allot a unique identification number to all the Form No. 15G received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in

rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No.15H during the same quarter, please allot separate series of serial number for Form No.15G and Form No.15H.

¹²The person responsible for paying the income referred to in column 16 of Part I shall not accept the declaration where the amount of income of the nature referred to in sub-section (1) or sub-section (1A) of section 197A or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 16 and 18.

Annexure 1

DECLARATION FOR RESIDENT SHAREHOLDER

(To be declared by resident shareholder for availing the NIL tax rate deduction on dividend payment under the Income Tax Act, 1961)

Date: xxxxxxxxxxxx

To

Abbott India Limited,

Subject: Declaration regarding Category and beneficial ownership of shares

Ref: PAN

Folio Number / DP ID/ Client ID – (Please specify all the account details)

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by Abbott India Limited ('the Company'), I / We hereby declare as under:

1. I / We, (*Full name of the shareholder*), holding share/shares of the Company as on the record date, hereby declare that I am / we are tax resident of India for the period April 2021 - March 2022 (Indian Fiscal Year).
2. I / We hereby declare that (Strike out whatever is not applicable)

*We are **Insurance Company** and are the beneficial owner of the share/shares held in the Company; and we are submitting a self-attested copy of PAN Card.

OR

*We are a **Mutual Fund** specified in Section 10(23D) of the Income Tax Act, 1961 and are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of the PAN Card and registration certificate.

OR

*We are **Alternative Investment Fund (AIF)** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Section 10(23FBA) of the Act. We are governed by SEBI regulations as Category I or Category II AIF; and we are submitting a self-attested copy of the PAN card and registration certificate. We also affirm that income from such shares is not categorized as Income under the 'Profits and gains from business or profession'.

OR

*We are **Business Trust (ReIT / InVIT)** as defined in Explanation to section 10(23F), and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax as per section 194 of the Income Tax Act, 1961 and we are submitting a self-attested copy of the PAN card.

OR

*We are **[Nature of the entity]** and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax as per section 194/ 196/ 197A of the Income Tax Act, 1961; and we are submitting a self-attested copy of the documentary evidence supporting the exemption status (e.g. relevant copy of relevant rule, registration, notification, order, etc.) along with a self-attested copy of the PAN card.

3. I / We will indemnify and hold harmless the Company for any tax, interest, penalty or related cost that the Company may incur due to non-withholding or withholding of tax at lower rate arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.

4. I / We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN / accounts declared in the form.

Thanking you.

Yours faithfully,

For **(Name of the shareholder)**

<<insert signature>>

Authorized Signatory -

Notes:

1. *Delete whichever is not applicable.

Annexure 2

DECLARATION FOR RESIDENT SHAREHOLDER

(To be declared by individual Sikkimese resident shareholder covered under section 10(26AAA) of the Income Tax Act, 1961 for availing the NIL tax rate deduction on dividend payment)

Date: xxxxxxxxxxxx

To

Abbott India Limited,

Subject: Declaration regarding NIL Rate of Dividend

Ref: PAN

Folio Number / DP ID/ Client ID – (Please specify all the account details)

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by Abbott India Limited ("the Company") during the year 2021-22, I hereby declare as under:

1. *My name is recorded in the register maintained under the Sikkim Subjects Regulation, 1961 read with the Sikkim Subject Rules, 1961 (hereinafter referred to as the "Register of Sikkim Subjects"), immediately before the 26th day of April, 1975;

OR

*My name is included in the Register of Sikkim Subjects by virtue of the Government of India Order No. 26030/36/90-I.C.I., dated the 7th August, 1990 and Order of even number dated the 8th April, 1991; or

OR

*My name does not appear in the Register of Sikkim Subjects, but it is established beyond doubt that the name of my father or husband or paternal grand-father or brother from the same father has been recorded in that register;

2. I further declare that I have not married an Individual who is not Sikkimese as covered in (1).

(To be applicable in case of Woman Shareholder)

3. I am also enclosing a copy of lower withholding tax certificate obtained from Income-tax Department under section 197 of the IT Act. *(mandatorily required to be furnished)*

Verification

I do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

Verified today the day of.....

.....

(Signature of the person providing the information)

Place:

Notes:

1. *Delete whichever is not applicable.

Annexure 3

**DECLARATION FOR ALTERNATIVE INVESTMENT FUND (AIF) - CATEGORY III LOCATED
IN INTERNATIONAL FINANCIAL SERVICES CENTRE**

Date: xxxxxxxxxxxx

To

Abbott India Limited,

Subject: Declaration regarding registration number and nature

I / We, [.....] do hereby solemnly declare as follows:

- a. I / We, am / are registered with Securities Exchange Board of India ("SEBI") as a Category III Alternative Investment Fund, holding the registration number XXXXX and complying with all regulations as prescribed by SEBI during the year 2021-22.
- b. I am / We are registered with SEBI under the status as *Limited Liability Partnership/ *Body Corporate or Company / *Trust and have obtained the necessary certificates as prescribed.
- c. I / We are located in any International Financial Services Centre.
- d. I/ We further declare that all the units of the Alternative Investment Fund are held by non-residents other than unit held by a sponsor or manager.

(Name, designation & signature of the Shareholder)

Trust/ Company/ Limited Liability Partnership Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

PAN/Tax identification number (country of residence):

Notes:

- 1. *Delete whichever is not applicable.

Annexure 4

[To be provided on Shareholder's Letter head]

DECLARATION FOR SOVEREIGN WEALTH FUNDS

(To be declared by non-resident shareholder as prescribed under section 10(23FE) of the Income-tax Act, 1961 for NIL deduction on payment of dividend)

Date: xxxxxxxxxxxx

To

Abbott India Limited,

Subject: Declaration regarding fulfillment of prescribed conditions under section 10(23FE) of the Income tax Act, 1961

We, [.....] do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under provisions of section 10(23FE) of the IT Act during the year 2021-22.
- We also certify that we comply with the conditions laid down in the notification number xxxx issued by CBDT dated DD-MM-YYYY, for granting exemption to the established Sovereign Wealth Fund.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):

Annexure 5

[To be provided on Shareholder's Letter head]

DECLARATION FOR PENSION FUNDS

(To be declared by non-resident shareholder as prescribed under section 10(23FE) of the Income-tax Act, 1961 for NIL deduction on payment of dividend)

Date: **XXXXXXXXXX**

To

Abbott India Limited,

Subject: Declaration regarding fulfillment of prescribed conditions under section 10(23FE) of the Income tax Act, 1961

We, **[.....]** do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under provisions of section 10(23FE) of the IT Act during the year 2021-22.
- We also certify that we comply with the conditions laid down in Rule 2DB of Income-tax Rules, 1962 (notified vide Notification No. 67/2020 [F. No. 370142/28/2020-TPL] / GSR 508(E)).
- We also certify that we comply with the conditions laid down in the notification number **XXXX** issued by CBDT dated **DD-MM-YYYY**, for granting exemption to the Pension Fund.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date: **.....**

Place: **.....**

Address: **.....**

Email and Telephone: **.....**

Tax identification number (country of residence): **.....**

Annexure 6

[To be provided on Shareholder's Letter head]

DECLARATION FOR WHOLLY OWNED SUBSIDIARY OF ABU DHABI INVESTMENT AUTHORITY

(To be declared by non-resident shareholder as prescribed under section 10(23FE) of the Income-tax Act, 1961 for NIL deduction on payment of dividend)

Date: xxxxxxxxxxxx

To

Abbott India Limited,

Subject: Declaration regarding fulfillment of prescribed conditions under section 10(23FE) of the Income tax Act, 1961

I / We, [.....] do hereby solemnly declare as follows:

- We are resident of United Arab Emirates ('UAE') and are a wholly owned subsidiary of Abu Dhabi Investment Authority.
- We also certify that the investment made by us is directly / indirectly out of the funds owned by the Government of UAE.
- We certify that we are compliant with the conditions as stipulated under provisions of section 10(23FE) of the IT Act during the year 2021-22.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):

Annexure 7

DECLARATION FOR FOREIGN INSTITUTIONAL INVESTORS (FII) / FOREIGN PORTFOLIO INVESTORS (FPI)

Date: **xxxxxxxxxxxx**

To

Abbott India Limited,

Subject: Declaration regarding registration number and nature

I / We, **[.....]** do hereby solemnly declare as follows:

- a. I / We, am / are registered as a Foreign Institutional Investor/ Foreign Portfolio Investor with Securities Exchange Board of India ('SEBI') holding the registration number **XXXXXX** and complying with all regulations as prescribed by SEBI during the year 2021-22.
- b. I am / We are registered with SEBI under the status as ***Individual / *Corporate / *Trust** and have obtained the necessary certificates as prescribed.
- c. I am / We are the beneficial owner of the investments made by me/us in the shares of Abbott India Limited and also any income receivable from such investments, for a period of less than 365 days.

OR

I am / We are the beneficial owner of the investments made by me/us in the shares of Abbott India Limited and also any income receivable from such investments, for an uninterrupted period of 365 days or more including the date of payment of the dividends.

OR

I am / We are the beneficial owner of the investments made by me/us in the shares of Abbott India Limited and also any income receivable from such investments, for a period of more than '.....'days [required period of days under the relevant Double Taxation Avoidance Agreement].

- d. 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.
- e. I / We further declare that I / We are eligible to claim benefit of the tax treaty between India and [Name of the Country of residence of shareholder] including satisfaction of the Limitation of Benefits clause (wherever applicable). I / We also enclose a self-attested copy of Tax Residency Certificate (TRC) (of FY 2021-22 i.e. covering the period from 01 April 2021 to March 31, 2022) obtained from the tax authorities of the country of which I / We am a / are resident
- f. I / We undertake to intimate Abbott India Limited immediately in case of any alteration in the aforesaid declaration.
- g. I, [.....], hereby declare that the contents above are correct, complete and truly stated.

(Name, designation & signature of the Shareholder)

Company/Trust Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):

Notes:

1. *Delete whichever is not applicable.

Annexure 8

<on the letterhead of the entity>

FORM NO. 10F

[See sub-rule (1) of rule 21AB]

(Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961)

I *son/daughter of Shri in the capacity of (designation) do provide the following information, relevant to the previous year 2021-22* in my case/in the case of for the purposes of sub-section (5) of *section 90/section 90A:

SI No.	Nature of information	Details
(i)	Status (individual, company, firm etc.) of the assessee	
(ii)	Permanent Account Number or Aadhaar Number of the assessee if allotted	
(iii)	Nationality (in the case of an individual) or Country or specified territory of incorporation or registration (in the case of others)	
(iv)	Assessee's tax identification number in the country or specified territory of residence and if there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident	
(v)	Period for which the residential status as mentioned in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A is applicable	
(vi)	Address of the assessee in the country or territory outside India during the period for which the certificate, mentioned in (v) above, is applicable	

I have obtained a certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A from the Government of (name of country or specified territory outside India).

Signature:

Name:

Address:

PAN or Aadhaar Number:

Email:

Phone Number:

Verification

I do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

Verified today the day of

.....

(Signature of the person providing the information)

Place:

Notes:

1. *Delete whichever is not applicable.
2. #Write N.A. if the relevant information forms part of the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A.

Annexure 9

[To be provided on Shareholder's Letter head]

DECLARATION FOR NON-RESIDENT SHAREHOLDERS

(To be declared by non-resident shareholder for declaring existence/ non-existence of PE in India and availing the benefits of lower tax deduction under Section 90 of the Indian Income Tax Act, 1961 ('IT Act') read with the provisions of the Tax Treaty with India and the Multilateral Instrument)

Date: xxxxxxxxxxxx

To

Abbott India Limited,

Subject: Declaration regarding existence/ non-existence of Permanent Establishment with beneficial ownership and applicability of tax treaty

I / We, [.....] do hereby solemnly declare as follows:

- i. I / We am / are a resident of [name of country of which shareholder is tax resident] during the year 2021-22. I / We am / are eligible to be governed by the provisions of the tax treaty between India and [name of country of which the shareholder is tax resident] and meet all the necessary conditions to avail the benefits under the said tax treaty.
- ii. I / We *do not have/*have a Permanent Establishment (PE) / Fixed base / Place of Effective Management in India; and the dividend income receivable by me / us from investment in the shares of Abbott India Limited is *attributable / *not attributable / effectively connected to any PE / fixed base in India.
- iii. Further, I/We do not have a Business Connection in India according to the provision of section 9(1)(i) of the Act and the amounts paid/payable to us, in any case, are not attributable to business operations, if any, carried out in India.
- iv. That the investments made by me / us in the shares of Abbott India 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 tax treaty between India and [name of country of which the shareholder is tax resident]
- v. *I am / We are the beneficial owner of the investments made by me/us in the shares of Abbott India Limited and also any income receivable from such investments, for a period of less than 365 days.

OR

*I am / We are the beneficial owner of the investments made by me/us in the shares of Abbott India Limited and also any income receivable from such investments, for an uninterrupted period of 365 days or more including the date of payment of the dividends.

OR

*I am / We are the beneficial owner of the investments made by me/us in the shares of Abbott India Limited and also any income receivable from such investments, for a period of more than '.....'days [required period of days under the relevant Double Taxation Avoidance Agreement].

- vi. 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.
- vii. I / We further declare that I / We are eligible to claim benefit of the tax treaty between India and [Name of the Country of residence of shareholder] including satisfaction of the Limitation of Benefits clause (wherever applicable). I / We also enclose a self-attested copy of Tax Residency Certificate (TRC) (of FY 2021-22 i.e. covering the period from 01 April, 2021 to March 31, 2022) obtained from the tax authorities of the country of which I / We am a / are resident.
- viii. I / We undertake to intimate Abbott India Limited immediately in case of any alteration in the aforesaid declaration.
- ix. I, [.....], hereby declare that the contents above are correct, complete and truly stated.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):

Notes:

- 1. *Delete whichever is not applicable.