

Annexure 2

DECLARATION FOR RESIDENT SHAREHOLDER

(To be declared by individual Sikkimese resident shareholder covered under Schedule III to Section 11 of the Income-tax, Act, 2025 for availing the NIL tax rate deduction on dividend payment)

Date: _____

To

(Name of Company) _____,

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 _____ ('the Company') during the tax year 2026-27, 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 395(1) of the 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.