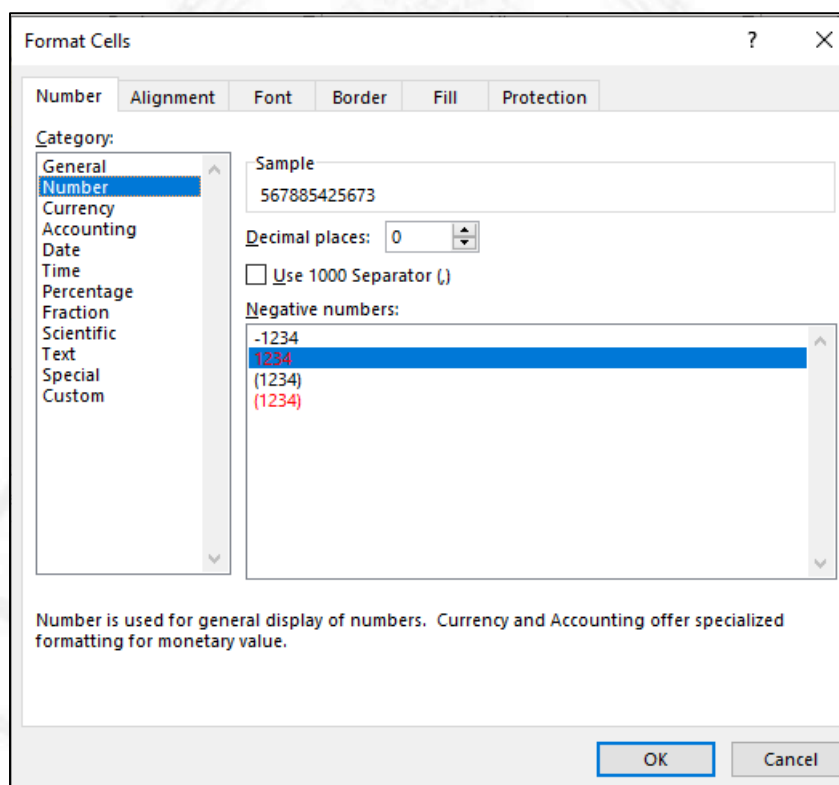


Field Instructions to fill up CSV Template

These instructions are guidelines to help the taxpayers for filling the particulars in CSV template for uploading the unit holder and Income/Loss/Deemed loss details relating to the relevant Assessment Year. Ensure to provide the data as per below instructions and in the correct schema only to avoid rejections during processing. The instructions are to be read in conjunction with the set of instructions provided in the 64D instruction page. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.

1. Start by downloading a fresh CSV Template. Please note that the file size cannot be more than **100MB**.
2. For all Numeric fields, the format should be 'Number' not 'General' as per below screenshot.



Section I: Instructions for common Fields for form field 12(i), 12(ii) and 12(iii).

Field Name	Instruction	Mandatory filed (Yes/No)	Length of the character
Name of Unit Holder	Enter Name of Unit Holder	Yes	Maximum 125 characters
Country	Mention the Country Code	Yes	Refer: Annexure I
Flat / Door / Building	Enter the Flat/ Door/ Building	Yes	60 characters maximum
Road / Street / Block / Sector	Enter the Road / Street / Block / Sector	No	60 characters maximum

Field Name	Instruction	Mandatory filed (Yes/No)	Length of the character
PIN Code/Zip Code	Enter valid Pincode / Zip code	Yes	The field is numeric, it must contain 6 digits
Post Office	Enter the post office of the relevant Pincode	No	60 characters maximum
Area/ Locality	Enter the Area/ Locality	Yes	60 characters maximum
District	Enter the District	Yes	50 characters maximum
State	Enter the State	Yes	50 characters maximum
PAN/Passport/TIN/Aadhaar	Enter one of the following options: <ul style="list-style-type: none"> • PAN Number - PAN • Passport Number - PAS • TIN - TIN • Aadhaar Number - AAD 	Yes	For selecting 'PAN' write PAN in csv file. For selecting 'Passport' write PAS in csv file. For selecting 'TIN' write TIN in csv file. For selecting 'Aadhaar' write AAD in csv file.
PAN	Enter PAN of the Unit Holder	Yes if PAN is selected	10 alphanumeric consists of: First 5 Alphabets, next 4 digits, then 1 Alphabet
Aadhaar	Enter Aadhaar of the Unit Holder	Yes if AAD is selected	Valid 12 digit Aadhaar number
Country Name	Enter Country of assigned Passport or TIN	Yes if PAS or TIN is selected	Refer: Annexure I
Passport Number	Enter Passport No. of the Unit Holder	Yes if PAS is selected	Maximum 14 digit alphanumeric consists of: Alphabets, Digits and Special Characters
TIN	Enter TIN of the Unit Holder	Yes if TIN is selected	Maximum 75 digit alphanumeric consists of: Alphabets, Digits and Special Characters

Section II: Instructions for form field 12(i)- there is positive income:

It is mandatory to upload CSV in field 12(i) if value populated at field 9(iii) is more than 0.

Field Name	Instruction	Mandatory filed (Yes/No)	Length of the character
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Total Amount of positive income paid /credited/Deemed to be credited (Column 5)	1. The sum of amount column should be equal to Amount populated at field 9(iii) of Panel 2. 2. The amount should be equal to the sum of values entered from Column 7 to Column 15.	Yes	Max 14 digits Numeric, Non Negative and No Decimal
Date of payment or credit (Column 6)	If the Amount of Positive Income is Deemed to be credited, please enter 31st March of Financial Year relevant to the Assessment Year selected for filing.	Yes	9 Characters in the below mentioned format: DD-MMM-YYYY
Income under the head Business or Profession (Column 7)	Calculated by [Column 5 × Column 3(1) of Table at s.no. 9(iii)a)]	No	Max 14 digits Numeric, Non Negative and No Decimal
Chargeable @10% u/s 112A (Column 8)	Calculated by Column 5 × Column 4 Chargeable @10% u/s 112A of Table at s.no. 9(iii)(b)]	No	Max 14 digits Numeric, Non Negative and No Decimal
Chargeable @10% (other than section 112A) (Column 9)	Calculated by Column 5 × Column 4 Chargeable @10% (other than section 112A) of Table at s.no. 9(iii)(b)]	No	Max 14 digits Numeric, Non Negative and No Decimal
Chargeable @20% (Column 10)	Calculated by Column 5 × Column 4 Chargeable @20% of Table at s.no. 9(iii)(b)]	No	Max 14 digits Numeric, Non Negative and No Decimal
Chargeable @15% u/s 111A (Column 11)	Calculated by [Column 5 × Column 4 Chargeable @15% u/s 111A of Table at s.no. 9(iii)(b)]	No	Max 14 digits Numeric, Non Negative and No Decimal
Chargeable @30% (Column 12)	Calculated by [Column 5 × Column 4 Chargeable @30% of Table at s.no. 9(iii)(b)]	No	Max 14 digits Numeric, Non Negative and No Decimal
Chargeable at applicable rate (Column 13)	Calculated by [Column 5 × Column 4 Chargeable at applicable rate of Table at s.no. 9(iii)(b)]	No	Max 14 digits Numeric, Non Negative and No Decimal
Dividend (Column 14)	Calculated by [Column 5 × Column 4 "Dividend" of Table at s.no. 9(iii)(c)]	No	Max 14 digits Numeric, Non Negative and No Decimal
Others (Column 15)	Calculated by [Column 5 × Column 4 Others of Table at s.no. 9(iii)(c)]	No	Max 14 digits Numeric, Non Negative and No Decimal

Section III: Instructions for form field 12(ii)- there is loss in respect of units held for more than 12 months as per clause (b) of sub-section (2) of section 115UB:

It is mandatory to upload CSV in field 12(ii) if value populated at field 11 minus total of column 'Amount of loss' at table 9(i)(b) is more than 0.

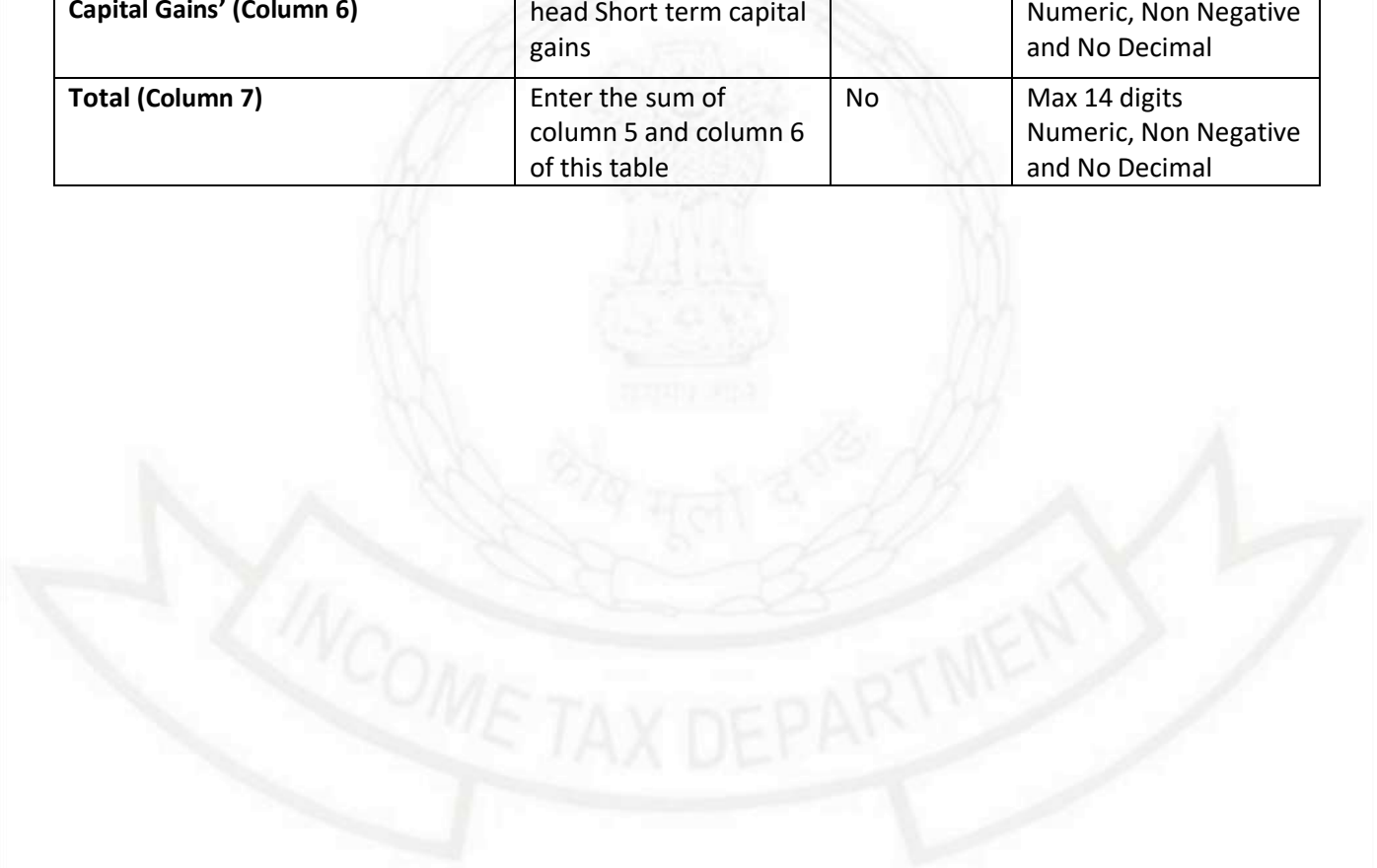
Field Name	Instruction	Mandatory filed (Yes/No)	Length of the character
Total Amount of loss paid/credited/ Deemed to be credited (Column 5)	1. The sum of amount column should be either equal to or less than the Amount populated at field 11 of Panel 2. 2. The amount should be equal to the sum of values entered from Column 7 to Column 13.	Yes	Max 14 digits Numeric, Non Negative and No Decimal
Date of payment or credit (Column 6)	If the Amount of Loss is Deemed to be credited, please enter 31st March of Financial Year relevant to the Assessment Year selected for filing.	Yes	9 Characters in the below mentioned format: DD-MMM-YYYY
Chargeable @10% u/s 112A (Column 7)	Calculated by [Column 5 ×Column 4 Chargeable @10% u/s 112A of Table at s.no. 11(i)]	No	Max 14 digits Numeric, Non Negative and No Decimal
Chargeable @10% (other than section 112A) (Column 8)	Calculated by [Column 5 ×Column 4 Chargeable @10% (other than section 112A) of Table at s.no. 11(i)]	No	Max 14 digits Numeric, Non Negative and No Decimal
Chargeable @20% (Column 9)	Calculated by [Column 5 ×Column 4 Chargeable @20% of Table at s.no. 11(i)]	No	Max 14 digits Numeric, Non Negative and No Decimal
Chargeable @15% u/s 111A (Column 10)	Calculated by [Column 5 ×Column 4 Chargeable @15% u/s 111A of Table at s.no. 11(i)]	No	Max 14 digits Numeric, Non Negative and No Decimal
Chargeable @30% (Column 11)	Calculated by [Column 5 ×Column 4 Chargeable @30% of Table at s.no. 11(i)]	No	Max 14 digits Numeric, Non Negative and No Decimal
Chargeable at applicable rate (Column 12)	Calculated by [Column 5 ×Column 4 Chargeable at Applicable rate of Table at s.no. 11(i)]	No	Max 14 digits Numeric, Non Negative and No Decimal
Loss under the head 'Other Sources' (Column 13)	Calculated by [Column 5 ×Column 4 of Table at s.no. 11(ii)]	No	Max 14 digits Numeric, Non Negative and No Decimal

Section IV: Instructions for form field 12(iii)- there is deemed loss as on 31st March, 2019 in terms of clause (i) of sub-section (2A) of section 115UB:

Field 12(iii) is to be filled separately for each Assessment Year (2016-17, 2017-18, 2018-19 and 2019-20) while filling form 64D for Assessment Year 2019-20.

The field 12(iii) has been omitted with effect from the Assessment Year 2020-21 and is not to be filled while submitting form 64D for Assessment Year 2020-21 and any subsequent Assessment Year.

Field Name	Instruction	Mandatory filed (Yes/No)	Length of the character
Loss under the head 'Long Term Capital Gains' (Column 5)	Enter loss under the head Long term capital gains	No	Max 14 digits Numeric, Non Negative and No Decimal
Loss under the head 'Short Term Capital Gains' (Column 6)	Enter loss under the head Short term capital gains	No	Max 14 digits Numeric, Non Negative and No Decimal
Total (Column 7)	Enter the sum of column 5 and column 6 of this table	No	Max 14 digits Numeric, Non Negative and No Decimal



Annexure 1 – List of Country Codes

COUNTRY DESCRIPTION	COUNTRY CODE
Afghanistan	93
Aland Islands	1001
Albania	355
Algeria	213
American Samoa	684
Andorra	376
Angola	244
Anguilla	1264
Antarctica	1010
Antigua And Barbuda	1268
Argentina	54
Armenia	374
Aruba	297
Australia	61
Austria	43
Azerbaijan	994
Bahamas	1242
Bahrain	973
Bangladesh	880
Barbados	1246
Belarus	375
Belgium	32
Belize	501
Benin	229
Bermuda	1441
Bhutan	975
Bolivia (Plurinational State Of)	591
Bonaire, Sint Eustatius And Saba	1002
Bosnia And Herzegovina	387
Botswana	267
Bouvet Island	1003
Brazil	55
British Indian Ocean Territory	1014
Brunei Darussalam	673
Bulgaria	359
Burkina Faso	226
Burundi	257
Cambodia	855
Cameroon	237
Canada	1
Cape Verde	238
Cayman Islands	1345
Central African Republic	236
Chad	235
Chile	56
China	86
Christmas Island	9
Cocos (Keeling) Islands	672
Colombia	57

COUNTRY DESCRIPTION	COUNTRY CODE
Comoros	270
Congo	242
Congo, The Democratic Republic Of The	243
Cook Islands	682
Costa Rica	506
Cote D'Ivoire	225
Croatia	385
Cuba	53
Curacao	1015
Cyprus	357
Czech Republic	420
Denmark	45
Djibouti	253
Dominica	1767
Dominican Republic	1809
Ecuador	593
Egypt	20
El Salvador	503
Equatorial Guinea	240
Eritrea	291
Estonia	372
Ethiopia	251
Falkland Islands (Malvinas)	500
Faroe Islands	298
Fiji	679
Finland	358
France	33
French Guiana	594
French Polynesia	689
French Southern Territories	1004
Gabon	241
Gambia	220
Georgia	995
Germany	49
Ghana	233
Gibraltar	350
Greece	30
Greenland	299
Grenada	1473
Guadeloupe	590
Guam	1671
Guatemala	502
Guernsey	1481
Guinea	224
Guinea-Bissau	245
Guyana	592
Haiti	509
Heard Island And Mcdonald Islands	1005
Holy See (Vatican City State)	6
Honduras	504
Hong Kong	852

COUNTRY DESCRIPTION	COUNTRY CODE
Hungary	36
Iceland	354
India	91
Indonesia	62
Iran, Islamic Republic Of	98
Iraq	964
Ireland	353
Isle Of Man	1624
Israel	972
Italy	5
Jamaica	1876
Japan	81
Jersey	1534
Jordan	962
Kazakhstan	7
Kenya	254
Kiribati	686
Korea, Democratic People'S Republic Of	850
Korea, Republic Of	82
Kuwait	965
Kyrgyzstan	996
Lao People 'S Democratic Republic	856
Latvia	371
Lebanon	961
Lesotho	266
Liberia	231
Libya	218
Liechtenstein	423
Lithuania	370
Luxembourg	352
Macao	853
Macedonia, The Former Yugoslav Republic Of	389
Madagascar	261
Malawi	265
Malaysia	60
Maldives	960
Mali	223
Malta	356
Marshall Islands	692
Martinique	596
Mauritania	222
Mauritius	230
Mayotte	269
Mexico	52
Micronesia, Federated States Of	691
Moldova, Republic Of	373
Monaco	377
Mongolia	976
Montenegro	382
Montserrat	1664
Morocco	212

COUNTRY DESCRIPTION	COUNTRY CODE
Mozambique	258
Myanmar	95
Namibia	264
Nauru	674
Nepal	977
Netherlands	31
New Caledonia	687
New Zealand	64
Nicaragua	505
Niger	227
Nigeria	234
Niue	683
Norfolk Island	15
Northern Mariana Islands	1670
Norway	47
Oman	968
Others	9999
Pakistan	92
Palau	680
Palestine, State Of	970
Panama	507
Papua New Guinea	675
Paraguay	595
Peru	51
Philippines	63
Pitcairn	1011
Poland	48
Portugal	14
Puerto Rico	1787
Qatar	974
Reunion	262
Romania	40
Russian Federation	8
Rwanda	250
Saint Barthelemy	1006
Saint Helena, Ascension And Tristan Da Cunha	290
Saint Kitts And Nevis	1869
Saint Lucia	1758
Saint Martin (French Part)	1007
Saint Pierre And Miquelon	508
Saint Vincent And The Grenadines	1784
Samoa	685
San Marino	378
Sao Tome And Principe	239
Saudi Arabia	966
Senegal	221
Serbia	381
Seychelles	248
Sierra Leone	232
Singapore	65
Sint Maarten (Dutch Part)	1721

COUNTRY DESCRIPTION	COUNTRY CODE
Slovakia	421
Slovenia	386
Solomon Islands	677
Somalia	252
South Africa	28
South Georgia And The South Sandwich Islands	1008
South Sudan	211
Spain	35
Sri Lanka	94
Sudan	249
Suriname	597
Svalbard And Jan Mayen	1012
Swaziland	268
Sweden	46
Switzerland	41
Syrian Arab Republic	963
Taiwan, Province Of China	886
Tajikistan	992
Tanzania, United Republic Of	255
Thailand	66
Timor-Leste	670
Togo	228
Tokelau	690
Tonga	676
Trinidad And Tobago	1868
Tunisia	216
Turkey	90
Turkmenistan	993
Turks And Caicos Islands	1649
Tuvalu	688
Uganda	256
Ukraine	380
United Arab Emirates	971
United Kingdom	44
United States	2
United States Minor Outlying Islands	1009
Uruguay	598
Uzbekistan	998
Vanuatu	678
Venezuela, Bolivarian Republic Of	58
Viet Nam	84
Virgin Islands, British	1284
Virgin Islands, U.S.	1340
Wallis And Futuna	681
Western Sahara	1013
Yemen	967
Zambia	260
Zimbabwe	263