

<<to be executed on letterhead of the unitholder>>

Appendix – 1

**Declaration by Non-Resident Unitholder for the purpose of withholding of taxes on distribution
by National Highways Infra Trust ('NHIT')**

TO WHOMSOEVER IT MAY CONCERN

Date: _____

S. No.	Particulars	Declaration (Please fill required information as applicable)
1	Name of Declarant/ Unitholder	
2	Permanent Account Number ('PAN') (Please provide a copy of PAN card)	
3	Financial Year ('FY') for which the declaration is being made	2025-26
4	Whether this is the first declaration being made for the financial year in question (please provide Yes/No answer only)	
5	Tax residential status as per Income-tax Act, 1961 for relevant financial year	
6	Tax Regime opted or proposed to be opted by the unitholder (please mention only 'New Regime' or 'Old Regime' as answer)	
7	Country of residence	
8	Tax Identification Number of the country of residence (Please attach a copy of Tax Residency Certificate ('TRC'), if available)	
9	Estimated total income ¹ in India for the financial year (to be provided by non-resident unitholders where lower surcharge rate is to be applied) <i>Note: Estimated total income shall include taxable income from all streams for the relevant financial year. In case where the same is not provided, maximum applicable surcharge rate shall be applied by NHIT</i>	INR _____
10	Other details	
	(i) Address	
	(ii) E-mail Address	
	(iii) Phone Number	

Signature of the Unitholder

Designation (if applicable): _____

¹ As per Section 5 of the Income-tax Act, 1961

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Declaration/ Verification

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 authorize you to withhold taxes at the applicable rates based on the declaration provided. I/We hereby also certify that this declaration should be considered for all subsequent distributions by National Highways Infra Trust for the relevant financial year.

I/We acknowledge that in case of shortfall in deduction of taxes on account of this declaration, I/We indemnify National Highways Infra Trust for any tax, interest or penalty arising out of short deduction. I/We confirm that we would pay such additional tax, interest or penalty to National Highways Infra Trust.

I/We acknowledge that in case any excess taxes are deducted based on this declaration, taxes withheld and paid to the credit of the Central Government will not be refunded or adjusted by National Highways Infra Trust.

I/We acknowledge that the above made declarations applies to all DP ID & client ID linked with the PAN <<PAN of the Unitholder>>.

I/We hereby undertake that in case of any change in details provided in this declaration, it shall be my/our responsibility to *suo moto* intimate the change(s) to National Highways Infra Trust and provide an updated declaration for the relevant financial year.

Signature of the Unitholder

Place: _____

Date: _____

Designation (if applicable): _____