Rule No. (IT Rules 2026)	Rule No. (IT Rules 1962)	Description
1	1	Short title and commencement
2	2	Definitions
3	27	Prescribed arrangements for declaration and payment of dividends within India
4	6DDA.	Conditions that a stock exchange is required to fulfil to be notified as a recognised stock exchange for the purposes of section 2(92) of the Act.
5	6DDB.	Procedure for notification of a recognised stock exchange for the purposes of section 2(92) of the Act.
6	8AA	Method of determination of period of holding of capital assets in certain cases.
7	8B.	Guidelines for notification of zero-coupon bond
8	126	Computation of period of stay in India for an Indian Citizen being a member of the crew of a foreign bound ship.
9	10	Determination of income in case of non-residents.
10	11UB	Definition of terms for rule 11 and rule 12
11	11UC	Fair market value of assets in certain cases.
12	11UD	Determination of income attributable to assets in India.
13	11UE	Threshold for the purposes of significant economic presence.
14	8D	Method for determining amount of expenditure in relation to income not includible in total income.
15	3	Valuation of perquisites.
16	3C	Salary income for purposes of section 17(1)(c)(ii) of the Act
17	3B	Annual accretion referred to in section 17(1)(i) of the Act
18	3A	Exemption of medical benefits from perquisite value in respect of medical treatment of prescribed diseases or ailments in hospitals approved by the Chief Commissioner
19	3D	Gross total income for the purposes of section 17(3)(b) of the Act
20	2BA	Guidelines for the purposes of section 19 (Table: Sl.No.12) of the Act relating to voluntary retirement or voluntary separation
21	4	Unrealised rent.
22	6ABA.	Computation of aggregate average advances for the purposes of Section 31(1) (Table: Sl. No.1)] of the Act
23	8C.	Computation of pro rata amount of discount on a zero coupon bond for the purpose of section 32(d) of the Act.
24	6ABAA.	Infrastructure facility under section 32(e) of the Act
25	5	Depreciation
26	6DD.	Cases and circumstances in which a payment or aggregate of payments exceeding ten thousand rupees may be made to a person in a day, otherwise than by specified banking and online mode or through such other electronic mode as prescribed in rule 48
27	6ABBB.	Form of statement to be furnished regarding certain preliminary expenses eligible for deduction under section 44 of the Act

Rule No. (IT Rules 2026)	Rule No. (IT Rules 1962)	Description
28	6AB.	Form of audit report for claiming deductions under sections 44 and 51 of the Act.
29	6	Prescribed authority and process of approval for expenditure on scientific research under section 45(1)(b) read with section 45(1)(a)(ii) of the Act.
30	6 (part of rule 6)	Prescribed authority and process of approval for expenditure on scientific research under section 45(3)(c).
31	New Rule	Furnishing of statement of particulars in respect of donation and certificate to the donor under section 45(4)(a).
32	5C.	Guidelines, form and manner in respect of approval under section 45(4) read with section 45(3)(a) of the Act.
33	5D.	Conditions subject to which approval is to be granted to a research association under section 45(4) read with section 45(3)(a) of the Act
34	5E.	Conditions subject to which approval is to be granted to a university, college or other institution under section 45(4) read with section 45(3)(a) of the Act.
35	5F.	Prescribed authority, guidelines, form, manner and conditions for approval under section 45(3)(b) of the Act.
36	11-OA/OB	Guidelines for notification of an affordable housing project as a specified business under section 46(11)(d)(vii) and a semiconductor wafer fabrication manufacturing unit as a specified business under section 46(11)(d)(xiii) of the Act.
37	6AAD.	Guidelines for approval of Agricultural Extension Project under section 47(1)(a) of the Act
38	6AAE.	Conditions for Notification of Agricultural Extension Projects under section 47(1)(a) of the Act
39	6AAF.	Guidelines for Approval of Skill Development Projects under Section 47(1)(b) of the Act
40	6AAG and 6AAH	Conditions subject to which a skill development project is to be notified under Section 47(1)(b) of the Act
41	6A.	Expenditure for obtaining right to use spectrum for telecommunication services.
42	6EA.	Special provision regarding interest on bad and doubtful debt of specified financial institution
43	6GA.	Form of report of audit to be furnished under section 59(4) of the Act.
44	6GB	Conditions to be fulfilled by a non-resident, engaged in the business of operation of cruise ships under section 61(2) [Table: Sl. No. 2].
45	New Rule	Conditions to be fulfilled by a resident company for the purposes of section 61(2) [Table: Sl. No. 6].
46	6F.	Maintenance of books of accounts under section 62 of the Act
47	6G.	Report of audit of accounts to be furnished under section 63.
48	6ABBA	Other electronic modes of payment

Rule No. (IT Rules 2026)	Rule No. (IT Rules 1962)	Description
49	8AD	Computation of capital gains for the purposes of section 67(5) of the Act
50	8AB	Attribution of income taxable under section 67(10) of the Act to the capital assets remaining with the specified entity, under section 72 of the Act.
51	21AL	Other conditions required to be fulfilled by the original fund.
52	115A	Rate of exchange for conversion of rupees into foreign currency and reconversion of foreign currency into rupees for the purpose of computation of capital gains under Section 72 of the Act.
53	11UAE	Computation of fair market value of capital assets for the purposes of section 77 of the Act.
54	6H	Form of report of an accountant in respect of slump sale
55	111AA	Conditions for reference to Valuation Officers under Section 91(1)(b) of the Act.
56	11U	Meaning of expressions used in determination of fair market value
57	11UA/UAA/UAB	Determination of Fair Market Value
58	11UAC and UAD	Prescribed class of persons for the purpose of section 92(3)(i) and section 79 of the Act.
59	11UACA	Computation of income chargeable to tax under section 92(2)(l) of the Act.
60	9C.	Conditions for carrying forward or set-off of accumulated loss and unabsorbed depreciation allowance in case of amalgamation.
61	11A	Certificate of a Medical Authority in respect of autism, cerebral palsy and multiple disabilities for the purposes of deduction under section 127 and section 154 of the Act.
62	11DD	Issuance of prescription in respect of certain diseases and ailments for the purpose of deduction under section 128 of the Act.
63	18AAA	Prescribed authority for approval of a University or any educational institution of national eminence for the purpose of section 133 of the Act.
64	18AAAAA	Guidelines for specifying an association or institution for the purposes of notification under section 133(1)(a)(xxiv) of the Act.
65	11B	Conditions for claim for deduction under section 134 of the Act.
66	New Rule	Furnishing of audit report for claiming deduction under section 46 or 138 or 139 or 140 or 141 or 142 or 143 or 144 of the Act.
67	16DD	Form of particulars to be furnished along with return of income for claiming deduction under section 144 of the Act.
68	19AB	Furnishing of report under section 146 of the Act.
69	19AE	Report of accountant to be furnished under section 147(4)(a) of the Act.
70	19AC	Form of certificate to be furnished under section 151(5) of the Act.
71	19AD	Prescribed authority and form of certificate to be furnished under section 152(5) of the Act.
72	29A	The prescribed authority and form of certificate to be furnished under section 151(6) and section 152(6) of the Act.

Rule No. (IT Rules 2026)	Rule No. (IT Rules 1962)	Description
73	21A, 21AA	Relief under section 157(1) of the Act when salary is paid in arrears or in advance, gratuity, etc.
74	21AAA	Taxation of income from retirement benefit account in notified country
75	21AB	Other documents and information to be provided for claiming double taxation relief under section 159(1) and 159(2).
76	128	Foreign Tax Credit.
77	10A	Meaning of expressions used in determination of arm's length price.
78	10AB	Other method for determination of arm's length price.
79	10B	Determination of arm's length price under section 165.
80	10C	Most appropriate method.
81	10CA	Determination of arm's length price in certain cases.
82	New Rule	Exercise of option for determination of arm's length price for multiple years in a single proceeding
83	10CB	Time period for repatriation of excess money under section 170(2) and computation of interest income under section 170(4) pursuant to secondary adjustments.
84	10D	Information and documents to be kept and maintained under section 171(1)(a).
85	10E	Report from an accountant to be furnished under section 172.
86	10TA	Definitions for safe harbour rules for international transactions.
87	10TB	Eligible assessee for safe harbour rules for international transactions.
88	10TC	Eligible international transactions for safe harbour.
89	10TD	Safe harbour for eligible international transactions.
90	10TE	Procedure relating to transactions other than provision of information technology services.
91	New Rule	Procedure relating to transactions of provision of information technology services.
92	10TF	Safe harbour rules for international transactions not to apply in certain cases.
93	10TG	Mutual Agreement Procedure not to apply where Safe harbour for international transactions is accepted.
94	10TH	Definitions for safe harbour rules for specified domestic transaction.
95	10THA	Eligible assessee for safe harbour rules for specified domestic transactions.
96	10THB	Eligible specified domestic transaction for safe harbour.
97	10THC	Safe harbour for eligible specified domestic transaction.
98	10THD	Procedure governing safe harbour rules for specified domestic transactions.
99	10TI	Definitions for safe harbour rules for income attribution in case of income from business and profession.
100	10TIA	Safe Harbour for income attribution in case of income from business and profession.

Rule No. (IT Rules 2026)	Rule No. (IT Rules 1962)	Description
101	10TIB	Procedure governing safe harbour rules for income attribution in case of income from business and profession.
102	10TIC	Mutual Agreement Procedure not to apply where safe harbour for income attribution in case of income from business and profession is exercised.
103	10F	Meaning of expressions used in matters in respect of advance pricing agreement.
104	10G	Persons eligible to apply.
105	10H	Pre-filing consultation.
106	10-I	Application for advance pricing agreement.
107	10J	Withdrawal of application for agreement.
108	10K	Preliminary processing of application.
109	10L	Procedure.
110	10M	Terms of the agreement.
111	10MA	Roll Back of the Agreement.
112	10N	Amendments to Application.
113	10-O	Furnishing of Annual Compliance Report.
114	10P	Compliance Audit of the agreement.
115	10Q	Revision of an agreement.
116	10R	Cancellation of an agreement.
117	10RA	Procedure for giving effect to rollback provision of an Agreement.
118	10RB	Relief in tax payable under section 206(1) due to operation of section 206(1)(i).
119	10S	Renewing an agreement.
120	10T	Miscellaneous.
121	44G	Application seeking to give effect to the terms of any agreement under section 533(2)(p) and the procedure for giving effect to the decision under the Agreement.
122	44GA	Procedure to deal with requests for bilateral or multilateral advance pricing agreements.
123	10DA	Maintenance and furnishing of information and document by constituent entity of an international group under section 171.
124	10DB	Furnishing of report in respect of an international group under section 511.
125	21AC	Furnishing of authorization and maintenance of documents, etc. for the purposes of section 176.
126	21ACA	Conditions and activities for the Finance Company located in any International Financial Services Centre for section 177.
127	10UA	Determination of consequences of impermissible avoidance arrangement.
128	10U	Chapter XI relating to General Anti Avoidance Rule not to apply in certain cases.
129	10UB	Notice, Forms for reference under section 274.

Rule No. (IT Rules 2026)	Rule No. (IT Rules 1962)	Description
130	10UC	Time limits.
131	10UE	Procedure before the Approving Panel.
132	10UF	Remuneration.
133	119AA	Modes of payment for the purpose of section 187 of the Act.
134	5G.	Exercise of option for taxation of royalty income from patent under section 194(1)(Table: Sr. No. 2) of the Act.
135	133	Calculation of net winnings from online games for purpose of section 194(1)(Table: Sl. No. 5).
136	21AD	Exercise or withdrawal of option for new tax regime.
137	40B	Special provision for payment of tax by certain companies.
138	40BA	Special provisions for payment of tax by certain persons other than a company.
139	21AI	Computation of exempt income of specified fund attributable to units held by non-resident under Schedule VI [Table: Sl. Nos. 1 to 4].
140	21AJ	Determination of income of a specified fund attributable to units held by non-residents under section 210(2) of the Act.
141	21AJA.1	Computation of exempt income of specified fund, attributable to the investment division of an offshore banking unit under Schedule VI [Table: Sl. Nos. 1 to 4].
142	21AJA.2	Conditions referred to in Schedule VI [Note 1(g)(ii)(B)] required to be fulfilled by an investment division of an offshore banking unit.
143	21AJAA	Determination of income of a specified fund attributable to the investment division of an offshore banking unit under section 210(3) of the Act.
144	21AIA	Other conditions required to be fulfilled by a specified fund as referred to in Schedule VI [Note 1(g)(i)].
145	12C, 12CA, 12CB & 12CC	Statements under section 221(4), 222(2), section 223(5) and section 224(9).
146	11P/Q/R/S/T	Rules related to application for exercising the option for tonnage tax scheme and other matters related to it
147	111B	Publication and circulation of Board's order under section 239(3)(a) of the Act.
148	112	Search and Seizure under section 247 of the Act.
149	13	Procedure to requisition services under section 247(5) and to make a reference under section 247(9) of the Act.
150	13, 13A	Valuation under section 247(9) of the Act.
151	112D	Requisition of books of account, etc. under section 248 of the Act.
152	112C	Release of remaining assets under section 250 of the Act.
153	New Rule	Distraint and sale
154	112E	Form of information under section 254(1) of the Act.
155	113	Disclosure of information related to assesses under section 258(2) of the Act.
156	12D	Prescribed income-tax authority under section 259 of the Act.

Rule No. (IT Rules 2026)	Rule No. (IT Rules 1962)	Description
157	114AAB	Persons Exempt from Obtaining permanent account number under Section 262.
158	114	Application for allotment of a permanent account number
159	114B	Transactions in relation to which permanent account number is to be quoted or applied for the purposes of section 262(1)(f), 262(10)(c) and 262(10)(e) of the Act.
160	114D	Time and manner in which persons referred to in rule 159 shall furnish a statement containing particulars of Form No. 097.
161	114BB	Transactions for the purposes of section 262(9)(a) of the Act.
162	114AAA	When PAN becomes inoperative under section 262(6) of the Act.
163	12AB	Conditions for furnishing return of income by persons other than a company or firm referred to in section 263(1)(a)(x) of the Act.
164	12	Forms, eligibility, verification etc. in respect of return of income
165	12AC	Furnishing of updated return of income under section 263(6) read with section 263(2) of the Act.
166	New Rule	Conditions for treating a return as defective return under section 263(7) of the Act.
167	45	Form of appeal to Joint Commissioner (Appeals) or Commissioner (Appeals) under section 358 of the Act.
168	12AA	Prescribed person for verification of return for the purposes of section 265 [Table: Sl. No. 3 and 9] of the Act.
169	14	Form of verification for furnishing information under section 268(1)(c)of the Act.
170	12F	Prescribed income-tax authority under section 268(3) for issue of notice under section 268(1) of the Act.
171	14A.	Forms for report of audit or inventory valuation under section 268(5).
172	14B.	Guidelines for the purposes of determining expenses for audit or inventory valuation
173	New Rule	Jurisdiction of Valuation Officers as per section 2(110) read with section 269 of the Act.
174	New Rule	Day and time for inspection by Valuation Officers etc. as per section 269(3) of the Act.
175	12E	Prescribed income-tax authority under section 270(8) of the Act.
176	New Rule	Procedure for faceless assessment, reassessment or recomputation under section 273(1) of the Act.
177	12AD	Modified return of income in respect of business reorganisation under section 314 of the Act.
178	134	Application under section 288(1)(Table: Sl. No. 11) regarding credit of tax deduction at source.
179	15	Notice of demand under section 289 of the Act.
180	12AE	Return of income in respect of block assessment under section 294(1) of the Act.

Rule No. (IT Rules 2026)	Rule No. (IT Rules 1962)	Description
181	17A	Common Application for registration of non-profit organisation or for approval for the purposes of deduction under section 133(1)(b)(ii).
182	New Rule	Manner of computation of gains of commercial activities under section 335(e) and section 344.
183	New Rule	Manner of computation of any portion of income applied by a registered non-profit organisation, directly or indirectly, for the benefit of any related person.
184	17	Exercise of options by a registered non-profit organisation under section 341(7) for deemed application under section 341(5).
185	17	Furnishing of statement by registered non-profit organisation under section 342(1) for accumulating or setting apart any part of its regular income.
186	New Rule	Application under section 342(5) for change of purpose for which income has been accumulated or set apart.
187	17AA	Books of account and other documents to be kept and maintained by a registered non-profit organisation.
188	17B	Report of audit in the case of registered non-profit organisations under section 348.
189	17CB	Method of valuation for the purposes of computing fair market value of assets and liabilities under section 352(2) for accreted income.
190	18AB	Furnishing of statement of particulars in respect of donation and certificate to the donor under section 354(1).
191	46	Mode of service of any order as is referred in section 358(3)(b) of the Act.
192	46A	Production of additional evidence before the Joint Commissioner (Appeals) and Commissioner (Appeals) under section 533(2)(x) of the Act.
193	47	Form of appeal and memorandum of cross-objections to Appellate Tribunal under section 362 of the Act.
194	15A	Declaration under section 375 of the Act.
195	16	Application under section 376 to defer filing of appeal before the Appellate Tribunal or the jurisdictional High Court of the Act.
196	44DAA	Constitution of Dispute Resolution Committee under section 379 of the Act.
197	44DAB	Application for resolution of dispute before the Dispute Resolution Committee under section 379 of the Act.
198	44DAC	Power to reduce or waive penalty imposable or grant immunity from prosecution or both under section 379 of the Act.
199	44DAD	Definitions.
200	44E	Application for obtaining an advance ruling under section 383 of the Act.
201	44F	Certification of copies of the advance rulings pronounced by the Board for Advance Rulings under section 384(8) of the Act.

Rule No. (IT Rules 2026)	Rule No. (IT Rules 1962)	Description
202	44FA	Form and manner of filing appeal to the High Court on ruling pronounced or order passed by the Board for Advance Rulings under section 389(1) of the Act.
203	37BA/37-I	Credit for tax deducted or collected at source
204	26A/26B	Furnishing of particulars for deduction of tax at source from income under the head "Salaries"
205	26C	Furnishing of evidence of claims by employee u/s 392(5)(b) for deduction of tax from income under the head "Salaries"
206	115	Rate of exchange for conversion into rupees of income expressed in foreign currency
207	26	Rate of exchange for the purpose of deduction of tax at source of income payable in foreign currency
208	26D	Furnishing of declaration and evidence of claims by specified senior citizen under section 393(1) [Table: Sl. No. 8(iii)]
209	29B	Application by the payee for certificate authorising receipt of interest and other sums without deduction of tax
210	New Rule	Condition for no deduction of tax at source from income in respect of units of non-residents referred to in section 393(2) (Table: Sl. No. 10) read with section 393(4) (Table: Sl. No. 15) of the Act
211	29C	Declaration by person claiming receipt of certain incomes without deduction of tax under section 393(6).
212	37C	Declaration by a buyer for no collection of tax at source under Section 394(2)
213	28/28AA /28AB /29/ 37G/ 37H	Application for grant of certificates for deduction or collection of income-tax at any lower rates or no deduction or collection of income-tax.
214	29BA	Application by the payer for grant of certificate under section 395(2) or 400(3) for determination of appropriate proportion of sum (other than Salary), payable to non-resident, chargeable in case of the recipients
215	31/37D	Certificate of tax deducted or collected at source to be furnished under section 395(4)
216	114A	Application for allotment of a tax deduction and collection account number
217	37BC	Conditions under section 397(2)(c) for non-application of deduction of tax at higher rate in case of non-residents
218	30/37CA	Time and mode of payment to Government account of tax deducted or collected at source or tax paid under Section 392(2)(a).
219	31A/31AA	Statement of deduction or collection of tax at source under Section 397(3)(b)
220	37BB	Furnishing of information for payment to a non-resident, not being a company, or to a foreign company
221	31ACB/37J	Form for furnishing certificate of accountant under Section 398(2)

Rule No. (IT Rules 2026)	Rule No. (IT Rules 1962)	Description
222	38	Notice of Demand under section 289 of the Act.
223	39	Estimate of advance tax under section 407(8) of the Act.
224	117B	Form of statement under section 413 or section 414 of the Act.
225	New Rule	Procedure for recovery of tax for the purposes of section 413 and 475 of the Act.
226	117C	Tax recovery officer to exercise or perform certain powers and functions of an Assessing Officer under section 413 of the Act.
227	42	Prescribed authority for tax clearance certificates under section 420 of the Act.
228	43	Forms and certificates for the purpose of section 420 of the Act.
229	44	Production of certificate under section 420 of the Act.
230	40G	Refund claim under section 434 of the Act.
231	129	Form of application under section 440 of the Act.
232	127	Service of notice, summons, requisition, order and other communication under section 501 of the Act.
233	127A	Authentication of notices and other documents.
234	114DA	Furnishing of Annual Statement by a non-resident having Liaison Office in India.
235	114DB	Information or documents to be furnished under section 506.
236	121A	Form of statement to be furnished by producers of cinematograph films or persons engaged in specified activity
237	114E	Furnishing of statement of financial transaction
238	114F	Definitions
239	114G	Information to be maintained and reported
240	114H	Due diligence requirement
241	New Rule	Definitions for the purposes of this rule and rules 241, 242 and 243
242	New Rule	Obligation for reporting under section 509 of the Act.
243	New Rule	Reporting requirements under section 509 of the Act.
244	New Rule	Due diligence procedures under section 509 of the Act.
245	114-I	Annual information statement
246	New Rule	Application for registration as valuer under section 514 of the Act.
247	New Rule	Qualification of Registered Valuer for the purposes of section 514 of the Act.
248	New Rule	Scale of fees to be charged by a registered valuer under section 514(2) of the Act.
249	New Rule	Form of report of valuation by registered valuer under section 514(3) of the Act.
250	49	Form of report of valuation by registered valuer under section 514(3) of the Act.
251	50	Accountancy Examination Recognised
252	51	Education qualifications prescribed
253	51A	Nature of business relationship

Rule No. (IT Rules 2026)	Rule No. (IT Rules 1962)	Description
254	51B	Appearance by Authorised Representative in certain cases
255	53	Register of income-tax practitioners
256	54	Application for registration
257	55	Certificate of registration
258	56	Cancellation of Certificate
259	57	Cancellation of certificate obtained by misrepresentation
260	58	Removal of name of authorised income-tax practitioner who is insolvent or on whom penalty has been imposed.
261	59	Prescribed authorty to order an inquiry
262	60	Charge-sheet
263	61	Inquiry Officer
264	62	Proceedings before Inquiry Officer
265	63	Order of the prescribed authority
266	64	Procedure if no Inquiry Officer appointed
267	65	Change of Inquiry Officer
268	66	Powers of prescribed authority and Inquiry Officer
269	119A	Procedure to be followed in calculating interest under section 533(2)(u).
270	7	Determination of income, being partly from agricultural and partly from business.
271	7A, 7B & 8	Income from manufacture of rubber, coffee and tea.
272	9A.	Deduction in respect of expenditure on production of feature films
273	9B.	Deduction in respect of expenditure on acquisition of distribution rights of feature films.
274	10V	Guidelines for investment fund for availing benefit under section 9(12) read with Schedule I.
275	10VA	Approval of the investment fund at its option for the purposes of section 9(12).
276	10VB	Statement to be furnished by the eligible investment fund under section 9(12) read with Schedule I.
277	9D	Calculation of taxable interest relating to contribution in a provident fund or recognised provident fund, exceeding specified limit.
278	2B	Conditions for the purpose of Schedule III (Table: Sl. No. 8) of the Act.
279	2A	Limits for the purposes of Schedule III (Table: Sl.No 11) of the Act.
280	2BB	Prescribed allowances for the purposes of Schedule III (Table: Sl No. 12 & 13) of the Act.
281	2BBA	Circumstances and conditions for the purposes of Schedule III (Table: Sl.No 16) of the Act.
282	2DB	Notification of pension fund and other conditions to be satisfied by the pension fund.
283	2DCA	Computation of minimum investment and exempt income for the purposes of Schedule V [Table: Sl. No. 7].

Rule No. (IT Rules 2026)	Rule No. (IT Rules 1962)	Description
284	21AK	Conditions for the purpose of Schedule VI [Table: Sl. No. 5] of the Act.
285	2DD	Computation of exempt income in the nature of capital gains in connection with relocation of original fund etc.
286	16C	Requirements for approval of a fund for welfare of employees and their dependents under Schedule VII [Table: Sl. No. 2].
287	2BBB	Percentage of Government Grant for considering any university, hospital, or any other institution, as substantially financed by the Government for the purposes of Schedule VII [Table: Sl. No. 17 and 18]
288	2F	Guidelines for setting up an Infrastructure Debt Fund for the purpose of exemption under Schedule VII [Table: Sl. No. 46]
289	17CA	Rules for functioning of an electoral trust.
290	5AC.	Report of audit of accounts to be furnished under Schedule IX r. w. section 48 of the Act
291	5AD.	Report of audit of accounts to be furnished under Schedule X r. w. section 49 of the Act
292	67	Investment of fund moneys.
293	67A	Nomination
294	74	Accounts
295	76	Penalty for assigning or creating a charge on beneficial interest.
296	77	Application for recognition.
297	78	Order of recognition.
298	79	Withdrawal of recognition.
299	80	Exemption from tax when recognition withdrawn.
300	81	Appeal
301	82	Definitions
302	83 and 84	Conditions regarding trust and trustees.
303	85	Investment of fund moneys.
304	86	Admission of directors to a fund.
305	87	Ordinary annual contributions.
306	88	Initial contributions.
307	89	Scheme of insurance or annuity.
308	90	Commutation of annuity.
309	91	Beneficiary not to have any interest in insurance and employer not to have any interest in fund's moneys.
310	92	Penalty if employee assigns or charges interest in fund.
311	93	Arrangements on winding up, etc., of business.
312	94	Arrangements for winding up, etc., of fund.
313	95	Application of approval
314	96	Amendment of rules, etc., of fund.
315	97	Appeal
316	98	Definitions

Rule No. (IT Rules 2026)	Rule No. (IT Rules 1962)	Description
317	99 and 100	Conditions regarding trust and trustees.
318	101	Investment of fund moneys.
319	101A	Nomination
320	102	Admission of directors to a fund.
321	103	Ordinary annual contributions.
322	104	Initial contributions.
323	105	Penalty if employee assigns or charges interest in fund.
324	106	Employer not to have interest in fund moneys.
325	107	Arrangements for winding up, etc., of business.
326	108	Arrangements for winding up of the fund
327	109	Application for approval
328	110	Amendment of rules, etc., of fund.
329	111	Appeal
330	6E.	Limits of reserve for unexpired risks
331	20 and 20A	Guidelines for approval under Schedule XV (1)(z)(i) and (1)(z)(ii) of the Act.
332	131	Electronic furnishing of Forms, Returns, Statements, Reports, orders etc
333	125	Electronic payment of tax.