CBDT authorised the DGIT (Systems) to upload information received under AEOI to the Annual Information Statement (AIS)

The CBDT has authorised the DGIT (Systems) to upload information received under the Automatic Exchange of Information (AEOI) framework, pursuant to tax treaties under Sections 159 and 160 of the ITA 2025 (Section 90 and 90A of the ITA 1961), to the AIS. For the calendar years 2022, 2023, and 2024, the information shall be uploaded within 90 days from the date of this order, and for the calendar years 2025 onwards, the information shall be uploaded within 90 days from the end of the month in which it is received.

The CBDT has issued an order under Section 239 of the ITA 2025 (corresponding to Section 119 of the ITA 1961), authorising the Director General of Income-tax (Systems), Delhi, to upload information received under the Automatic Exchange of Information (AEOI) framework into the Annual Information Statement (AIS) in Form 168 of the IT Rules, 2026 (corresponding to Form 26AS of the IT Rules, 1962). The order has been issued under Rule 245(2) of the IT Rules, 2026 (corresponding to Rule 114-I(2) of the IT Rules, 1962). The information pertains to agreements referred to in Sections 159 and 160 of the ITA 2025 (corresponding to Sections 90 and 90A of the ITA 1961).

The Authorisation covers AEOI information for:

- The periods from 1 January 2022 to 31 December 2022, 1 January 2023 to 31 December 2023, and 1 January 2024 to 31 December 2024, and such information is in the possession of the Director General of Income-tax (Systems), he shall upload it within 90 days from the date of issue of this order.
- The period from 1 January 2025 to 31 December 2025 and onwards, and whenever such information comes into his possession, he shall upload it within 90 days from the end of the month in which it is received.

The order further provides that the Director General of Income-tax (Systems), Delhi, shall prescribe the procedures, formats and standards for uploading such information to the Annual Information Statement in Form 168 (corresponding to Form 26AS).