

Key Features – Return Preparation Utility (RPU) version 5.7

This version of RPU is applicable with effect from July 04, 2025 onwards.

- Removal of existing flag/remark values:

Form Type	Removal of existing flag/remark values	Applicability of FY and Quarter
26Q	U: if the deduction is on higher rate in view of section 206AB for non-filing of return of income	2025-26 Q1 onwards
27Q	J: if deduction is at higher rate in view of section 206AB for non-filing of return of income by the non-resident having a permanent establishment in India	2025-26 Q1 onwards
27EQ	I: if collection is at higher rate in view of section 206CCA	2025-26 Q1 onwards

- Changes in applicability of flag/remark values:
 - Remark “Y: Transaction where tax not been deducted as amount paid/credited to the vendor/party has not exceeded the threshold limit” will no longer apply for section codes 194B (94B) and 194BB (4BB) in Forms 26Q and 27Q.
 - Applicable to statements pertains to FY 2025-26 Q1 onwards.
- Addition of new section code under Annexure I (Deductee details):

Section under which Tax has been deducted	Applicable for Form Type	Applicable remark values	Applicability of FY and Quarter
194T: Payment of salary, remuneration, commission, bonus or interest to a partner of the firm	27Q	Y and C	2025-26 Q1 onwards

- Change in collection code description:

Collection Code	Existing description	Revised description	Applicable for Form Type
206CB (B)	Collection at source from timber obtained under forest lease	Collection at source from timber or any other forest produce	27EQ

- Removal of existing collection codes '206CD (D)' and '206CR (R)' for form 27EQ. Applicable to statements pertains to FY 2025-26 Q1 onwards.
- Implementation of list of new collection codes under Annexure I (Collectee details) for Form 27EQ:
 - Applicable remark values are C and J
 - Applicable to statements pertains to FY 2025-26 Q1 onwards.

Collection code under which Tax has been collected	Description
MA	206C- MA - Collection at source on sale of wrist watch
MB	206C- MB - Collection at source on sale of art piece such as antiques, painting, sculpture
MC	206C- MC - Collection at source on sale of collectibles such as coin, stamp
MD	206C- MD - Collection at source on sale of yacht, rowing boat, canoe, helicopter
ME	206C- ME - Collection at source on sale of pair of sunglasses
MF	206C- MF - Collection at source on sale of bag such as handbag, purse
MG	206C- MG - Collection at source on sale of pair of shoes
MH	206C- MH - Collection at source on sale of sportswear and equipment such as golf kit, ski-wear
MI	206C- MI - Collection at source on sale of home theatre system
MJ	206C- MJ - Collection at source on sale of horse for horse racing in race clubs and horse for polo