

As per CBDT Circular No. 6 of 2023 dated 24th May 2023, the due date for furnishing of 'Statement of Donation' in Form No. 10BD and the 'Certificate of Donation' in Form No. 10BE in respect of the donations received during the financial year 2022-23 has been extended to 30.06.2023.

The deduction u/s 80G of the Income Tax Act in respect of a donation made by a donor to a fund or institution registered u/s 80G, shall be allowed to the donor only if a statement of such donations is furnished by the donee in Form 10BD and certificate of donation is issued to donor in Form 10BE.

**DO YOU KNOW?**



**The Time Line for Statement of Donation (10BD) & Certificate of Donation (10BE) for the FY 2022-23 is extended to 30<sup>th</sup> June, 2023.**