



Income Tax Department
Government of India

Central Board of Direct Taxes, e-Filing Project

**Form 10BB (A.Y. 2023-24
onwards) - Schema Change
Document
Version 1.8
31st March 2026**

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Document Revision List

Document Name: Form 10BB (A.Y. 2023-24 onwards) Schema Changes

Version Number: 1.8

Revision Details

Version No.	Revision Date	Revision Description	Page Number
1.8	31 st March, 2026	Refer Section 2.8	9
1.7	21 st August, 2025	Refer Section 2.7	8
1.6	13 th August, 2024	Refer Section 2.6	8
1.5	29 th March, 2024	Refer Section 2.5	6
1.4	11 th January, 2024	Refer Section 2.4	5
1.3	29 th September, 2023	Refer Section 2.3	4
1.2	21 st September, 2023	Refer Section 2.2	4
1.1	15 th September, 2023	Refer Section 2.1	3
1.0	12 th September, 2023	Initial Release	NA

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1 Purpose

The purpose of this document is to track the changes done in Form 10BB (A.Y. 2023-24 onwards) Schema post first release.

2 Release changes

Below section describes the list of JSON schema changes since the first production release of the schema.

2.1 Schema changes as on 15 September, 2023

Table 1: 15 September, 2023 Changes

Sl.No.	JSON Root Element	JSON element name	Change	Change Description
1	NA	NA	Addition of- 1) metadata tag 2) data tag	1. The metadata tag is required for the entity values. Entity values are always required for the form processing. The metadata tag is not required to be filled by ERIs or it will not come as part of offline JSON. 2. The data tag is now containing all the form related data.

2.2 Schema changes as on 21 September, 2023

Table 2: 21 September, 2023 Changes

Sl. No.	JSON Root Element	JSON elementname	Change	Change Description
1	definition	<pre>"metadata": { "type": "object", "additionalProperties": false, "properties": { "filingType": { "type": "string" }, "refYearType": { "type": "string" }, "financialQtr": { "type": "integer" }, "refYear": { "type": "integer" }, "formName": { "type": "string" } } }, "required": ["filingType", "refYearType", "financialQtr", "refYear", "formName"] },</pre>	Added metadata tag inside definition tag	The metadata data tag has been added in the creation info to avoid the json upload error.

2.3 Schema changes as on 29 September, 2023

Table 3: 29 September, 2023 Changes

Sl. No.	JSON Root Element	JSON elementname	Change	Change Description
1	data		Added "data" tag	Added data tag and marked it as required. It will contain the forms data.
2	data	form10bbnewAnnexureAddress	Removed the "items" nesting	Removed incorrect "items" nesting from "\$ref" tag in following tags as these are not arrays. It was creating schema validation issues.

3	data	form10bbnewCommenceActAddress11a	Removed the "items" nesting	Removed incorrect "items" nesting from "\$ref" tag in following tags as these are not arrays. It was creating schema validation issues.
4	data	form10bbnewDetailsOfAuthAddress9a	Removed the "items" nesting	Removed incorrect "items" nesting from "\$ref" tag in following tags as these are not arrays. It was creating schema validation issues.
5	data	form10bbnewDetailsOfAuthAddress9b	Removed the "items" nesting	Removed incorrect "items" nesting from "\$ref" tag in following tags as these are not arrays. It was creating schema validation issues.
6	data	form10bbnewPersonRefAddress	Removed the "items" nesting	Removed incorrect "items" nesting from "\$ref" tag in following tags as these are not arrays. It was creating schema validation issues.

2.4 Schema changes as on 11 January, 2024

Table 4: 11 January, 2024 Changes

Sl. No.	JSON Root Element	JSON elementname	Change	Change Description
1	data	form10bbnewDetailsOfAuthor9aCSV	New tag added	Tag added to store csv data of Point 9 (a)
2	data	form10bbnewDetailsOfAuthor9bCSV	New tag added	Tag added to store csv data of Point 9 (b)
3	data	form10bbnewPersonRefCSV	New tag added	Tag added to store csv data of Point 28
4	data\form10bbnewDetailsOfAuthAddress9a	postOfficeName localityName districtName stateName	New tags added	Tags added to store values of extra address detail

5	data\form10bbnewDetailsOfAutoAddress9b	postOfficeName localityName districtName stateName	New tags added	Tags added to store values of extra address detail
6	data\form10bbnewPersonRefAddress	postOfficeName localityName districtName stateName	New tags added	Tags added to store values of extra address detail

2.5 Schema changes as on 29 March, 2024

Table 5: 29 March, 2024 Changes

Sl. No.	JSON Root Element	JSON elementname	Change	Change Description
1	properties\form10bbnewDepreciationDetail	form10bbnewDpprSecDtl	enum value added	"194BA - Winnings from online games" has been added
2	properties\Form_Details	schemaVersion	Modified	Schema version has been updated to Ver 1.5
3	data		Removed "data" tag	The form data will be visible in the root level. (Removed in v1.4)
4	properties	form10bbnewAnnexureAddress	Removed the "items" nesting	Removed incorrect "items" nesting from "\$ref" tag in following tags as these are not arrays. <pre>"form10bbnewAnnexureAddress": { "items": { "\$ref": "#/definitions/form10bbnewAnnexureAddress" } },</pre> Changes Done for Schema1.5 <pre>"form10bbnewAnnexureAddress": { "\$ref": "#/definitions/form10bbnewAnnexureAddress" },</pre>
5	properties	form10bbnewCommenceActAddress11a	Removed the "items" nesting	Removed incorrect "items" nesting from "\$ref" tag in following tags as these are not arrays. <pre>"form10bbnewCommenceActAddress11a": {</pre>

				<pre> "items": { "\$ref": "#/definitions/form10bbnewCommenceActAddress11a" } }, Changes Done for Schema1.5 "form10bbnewCommenceActAddress11a": { "\$ref": "#/definitions/form10bbnewCommenceActAddress11a" }, </pre>
6	properties\form10bbnewDetailsOfAuthor9a	form10bbnewDetailsOfAuthAddress9a	Removed the "items" nesting	<p>Removed incorrect "items" nesting from "\$ref" tag in following tags as these are not arrays.</p> <pre> "form10bbnewDetailsOfAuthAddress9a": { "items": { "\$ref": "#/definitions/form10bbnewDetailsOfAuthAddress9a" } }, Changes Done for Schema1.5 "form10bbnewDetailsOfAuthAddress9a": { "\$ref": "#/definitions/form10bbnewDetailsOfAuthAddress9a" }, </pre>
7	properties\form10bbnewDetailsOfAuthor9b	form10bbnewDetailsOfAuthAddress9b	Removed the "items" nesting	<p>Removed incorrect "items" nesting from "\$ref" tag in following tags as these are not arrays.</p> <pre> "form10bbnewDetailsOfAuthAddress9b": { "items": { "\$ref": "#/definitions/form10bbnewDetailsOfAuthAddress9b" } }, Changes Done for Schema1.5 "form10bbnewDetailsOfAuthAddress9b": { "\$ref": "#/definitions/form10bbnewDetailsOfAuthAddress9b" }, </pre>
8	properties\form10bbnewPersonRefAddress	form10bbnewPersonRefAddress	Removed the "items" nesting	<p>Removed incorrect "items" nesting from "\$ref" tag in following tags as these are not arrays.</p> <pre> "form10bbnewPersonRefAddress": { "items": { "\$ref": "#/definitions/form10bbnewPersonRefAddress" } }, </pre>

				<pre> } }, Changes Done for Schema1.5 "form10bbnewPersonRefAddress": { "\$ref": "#/definitions/form10bbnewPersonRefAddress" }, } </pre>
9	Properties\ form10bbnewDepreciationclaimDetailA	form10bbnewDpprRadioBtn	Modified	Max length changed from 10 to 3
10	properties	form10bbnewMembNumber	Modified	Max Length is kept as 6
11	Properties\ form10bbnewDepreciationclaimDetail	form10bbnewDpprSecDtl1	Modified	Max Length is changed from 100 to 200

2.6 Schema changes as on 13 August, 2024

Table 6: 13 August, 2024 Changes

Sl. No.	JSON Root Element	JSON elementname	Change	Change Description
1	Properties\ Form_Details	schemaVersion	Modified	Schema version has been updated to Ver 1.6
2	Properties	form10bbnewRadioBtn11c	Added	New tag added for Field Sl. No. 11(iii)(c)
3	Properties	form10bbnewDate11bc	Modified	Description is updated for tag form10bbnewDate11bc

2.7 Schema changes as on 21 August, 2025

Table 7: 21 August, 2025 Changes

Sl. No.	JSON Root Element	JSON elementname	Change	Change Description
1	Properties\ Form_Details	schemaVersion	Modified	Schema version has been updated to Ver 1.7
2	Properties	form10bbnewApplAmount	Modified	Maxlength, maximum has been modified. Pattern is removed and enum has been added.
3	Properties	form10bbnewForeignCt	Modified	Maxlength, maximum has been modified. Pattern is removed and enum has been added.

2.8 Schema changes as on 31 March, 2026

Table 8: 31 March , 2026 Changes

Sl. No.	JSON Root Element	JSON elementname	Change	Change Description
1	Properties\ Form_Detail s	schemaVersion	Modified	Schema version has been updated to Ver 1.8
2	properties\ form10bbne wDepreciati onclaimDet ail	form10bbnewDpprSecDtl	The value 44 added to the enum	“194T - Payments to partners of firms” to be added
3	form10bbn ewPersonsr eferredDeta il	form10bbnewPrsnSubSec	Modified the description	Modified the description for 2. any person whose total contribution to the trust or institution, during the relevant previous year exceeds one lakh rupees, or, in aggregate up to the end of the relevant previous year exceeds ten lakh rupees, as the case may be 5. any relative of any such author, founder, member, trustee or manager as aforesaid 6. any concern in which any of the persons referred above except code 2 has a substantial interest.