

## **Key Features – File Validation Utility (FVU) version 5.8**

- **A new column for “Deduction under Section 16 (ia)” is added under Annexure II (i.e. Salary details) for Form 24Q-Q4**
  - The above referred deduction is applicable for Regular and Correction statements for Form 24Q-Q4.
  - Deduction under Section 16 (ia) will be applicable for statements pertaining to F.Y. 2018-19 onwards.
  
- **Introduction of new remark code for Form 26Q**
  - A new remark code “R” is introduced under field “Remarks” in Annexure I (i.e. deductee details) for deduction on interest income for Senior Citizens.
  - This will be applicable only for section code 194A (i.e. interest other than interest on securities).
  - Same will be applicable for Regular and Correction statements pertaining to Form 26Q from F.Y. 2018-19 onwards.
  
- This version of FVU is applicable with effect from June 29, 2018.