

Key features of FVU version 4.5

- **Incorporation of section 194LBA:**
 - Section 194LBA is applicable for Form no. 26Q and 27Q
 - Section 194LBA is applicable for statements pertaining to Q3 of FY 2014-15 onwards.
 - Section code to be quoted in the TDS statement for section 194LBA is 4BA
- **Incorporation of section 194DA:**
 - Section 194DA is applicable for Form no. 26Q only
 - Section 194DA is applicable for statements pertaining to Q3 of FY 2014-15 onwards.
 - Section code to be quoted in the TDS statement for section 194DA is 4DA