

Additional check list for foreign citizen [Individuals and other than individuals (like company or trust or firm etc.)] PAN applicants.

Applicants who are –

- a) Not a citizen of India i.e. foreign citizen.
- b) other than individual (like company or trust or firm etc.) – not a citizen of India - having no office of its own in India.

- should fill the PAN application as given below -

1) AO Code

- i. AO code pertaining to International Taxation Directorate should be used.
- ii. In case the applicant is unaware about the correct AO code, then the applicant can select default international taxation AO code of Delhi Regional Computer Center (RCC) (at present DLC – C – 35 – 1).

2) Address

- i. A foreign address can be provided as residential (only for Individuals) and/or office address by applicants, if they do not have any Indian address of their own.
- ii. Individual applicants may indicate any address (residential or office – whether Indian or foreign) as the address for communication.
- iii. In case the applicant being a foreign citizen who at the time of making the application provides Indian office address, then it is mandatory to provide following documents as proof for the office address:-
 - a) Copy of appointment letter/contract from Indian Company and
 - b) Certificate (in original) of address in India of applicant issued by authorized signatory of employer on employer's letter head mentioning the PAN of the employer.
 - c) Copy of PAN card for the PAN mentioned in the employer's certificate.

It may be noted that PAN of the employer as mentioned in the employer's certificate will be verified before processing the application.

- iv. If any applicant does not have any office in India, but is registered/approved by any competent authority in India, it may provide an Indian address as office address which is mentioned in certificate of registration or approval of the competent authority or the accompanying documents issued by the competent authority to such

applicant or in the application made by the applicant before the competent authority.

- v. Entities registered outside India may give address of their 'Indian tax consultant', as "care of" address, in Representative Assessee (RA) column in addition to foreign address in office address column. In this case, "care of" address would be the communication address.
- vi. Additional courier charges (₹771 exclusive of Goods and Service Tax) for PAN card dispatch shall be payable by applicant at the time of making application if the address for communication is a foreign address. Hence, the total fee in such case shall be ₹1020 (including Goods and Service Tax).
- vii. If RA's address is provided in the application (which must be an Indian address), then additional courier fee shall not be taken from the applicant even if the address for communication is a foreign address. Card in such cases is sent at the RA's address.
- viii. Complete address including name of state (if applicable) and name of country should be clearly mentioned in the application as part of the address in line meant for providing "Town / city / district".
- ix. Proper zip code or pincode, if applicable, should be provided by the applicant in the address in line meant for providing 'Town / city / district'.
- x. During digitization of such applications, state will be digitized as code '99' and PIN code as '999999'.

3) e-mail id - A valid e-mail id **must** be provided by such applicants in Item no. 7.

4) Representative Assessee (RA)

- i. Providing details of RA is not mandatory in the PAN application for such applicants. Hence, this column may be left blank. However, if the RA details are provided, proof of identity and address shall be required in respect of RA also in addition to the applicant.
- ii. Entities registered outside India, may use RA column for giving address of their 'Indian tax consultant' as a "care of" address as prescribed below:
 - a) Applicant's own name should be filled in name column of RA.
 - b) Name of the 'Indian tax consultant' should be filled in first line of address column of RA.
 - c) Address of the 'Indian tax consultant' should be provided in remaining lines for address as "care of" address.

- d) The original power of attorney, duly notarized/attested* by Indian Embassy/ High Commission or Consulate, should be submitted along with the application. It should specifically mention that 'Indian tax consultant' is authorized to receive notice from Income Tax Department on behalf of the applicant.

* 'Apostille' also acceptable

5) Photograph and signature

- i. Individual applicants should provide their own two recent colour photographs of prescribed size (not applicable for other applicants).
- ii. Application should always be signed by the applicant himself / herself in all such cases (for individuals). In case of other than Individual, application should be signed by an authorized signatory on behalf of the applicant (e.g. director of the company or partner of the firm or trustee of the trust etc.).
- iii. Even if the RA details are provided in column no. 14, application should be signed by applicant (individual) or by authorized signatory (for other than individual).

6) Proof of Identity (POI) and Proof of address (POA)

Application should be submitted along with the appropriate documents in support of identity and address of the applicant. Documents acceptable as POI / POA are listed as below –

Table 1		
Proof of Identity and Proof of Address for foreign citizen and other than Individual (like company or trust or firm) PAN applicants		
Status of the applicant	<u>Individual & HUF</u>	<u>Other than Individual having no office of their own in India</u>
Particulars	Foreign citizen who at the time of making application for PAN is located either in India or outside india	
Proof of Identity	1. Copy of passport or 2. Copy of Person of Indian Origin (PIO) card issued by Government of India or 3. Copy of Overseas Citizen of India (OCI) card issued by Government of India	1. Copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities or

	<p>or</p> <p>4. Copy of other national or citizenship Identification Number or Taxpayer Identification Number duly attested by Apostille (in respect of countries which are signatories to the Hague convention of 1961) or by the Indian Embassy/ High Commission or Consulate in the country where applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India (<u>in prescribed format</u>)</p>	<p>2. Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India (<u>in prescribed format</u>).</p>
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<p>Proof of Address</p>	<ol style="list-style-type: none"> 1. Copy of passport or 2. Copy of Person of Indian Origin (PIO) card issued by Government of India <p>or</p> <ol style="list-style-type: none"> 3. Copy of Overseas Citizen of India (OCI) card issued by Government of India <p>or</p> <ol style="list-style-type: none"> 4. Copy of the bank account statement in the country of residence <p>or</p> <ol style="list-style-type: none"> 5. Copy of Certificate of Residence in India or Residential permit issued by the State Police Authority <p>or</p> <ol style="list-style-type: none"> 6. Copy of the Registration certificate issued by the Foreigner's Registration Office showing Indian address 	<ol style="list-style-type: none"> 1. Copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities <p>or</p> <ol style="list-style-type: none"> 2. Copy of Certificate of Registration issued in the country where the applicant is located, duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India (<u>in prescribed format</u>).
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	<p>or</p> <p>7. Copy of Non-resident External (NRE) bank account statement</p> <p>or</p> <p>8. Copy of Visa granted and Copy of appointment letter/contract from Indian Company and Certificate (in original) of Indian address issued by the employer*</p> <p>or</p> <p>9. Copy of other national or citizenship Identification Number or Taxpayer Identification Number duly attested by Apostille (in respect of countries which are signatories to the Hague convention of 1961) or by the Indian Embassy/ High Commission or Consulate in the country where applicant is located or authorised officials of overseas branches of Scheduled Banks registered in India (<u>in prescribed format</u>)</p>	<p>3. Applicants mentioning address of 'Indian tax consultant' as "care of" address must also provide original power of attorney notarized / attested by Apostille (in respect of countries which are signatories to the Hague convention of 1961) or by Indian Embassy/ High Commission or Consulate located in the country where applicant is located, which specifically mentions that 'Indian tax Consultant' is authorized to accept notices from Income tax Department on behalf of the applicant.</p>
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Other guidelines as applicable to resident applicants shall be applicable to the above mentioned applicants also.

* The certificate should be on employer's letterhead mentioning PAN of the employer. Copy of PAN Card should be provided.

If the applicant has provided an Indian office address, then following documents should also be obtained:-

1. Copy of appointment letter/contract from Indian Company and
2. Certificate (in original) of address in India of applicant issued by authorized signatory of employer on employer's letter head mentioning the PAN of the employer.
3. Copy of PAN card for the PAN mentioned in the employer's certificate.