

Additional guidelines for non resident PAN applicants – New PAN application

An applicant who is –

- a) a citizen of India but residing outside India at the time of making application
- b) not a citizen of India i.e. foreign citizen
- c) other than individual (like company or trust or firm etc.) – not a citizen of India - having no office of its own in India.

(Citizenship is stated in item no. 12 of the application).

should fill the PAN application as below -

1) AO Code

- i. AO code pertaining to International Taxation Directorate should be used.

2) Address

- i. A foreign address can be provided as residential (only for Individuals) and office address by such applicants, if they do not have any Indian address of their own.
- ii. Individuals applicants may indicate any address (residential or office – whether Indian or foreign) as the address for communication.
- iii. Additional courier charges for PAN card dispatch shall be payable by applicant at the time of making application if the address for communication is a foreign address.
- iv. 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'.

- v. Proper zip code or pin code, if applicable, should be provided by the applicant in the address in line meant for providing 'Town / city / district'.

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

4) Representative Assessee (RA)

Providing details of RA is **not** mandatory in the PAN application for such applicants. Hence, this column may be left blank, if required. However, if RA details are provided, proof of identity and address in respect of RA shall be required in addition to those of the applicant.

5) Photograph and signature

- i. Individual applicants should provide their own recent colour photograph of prescribed size. This is 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 applicants other than Individuals, 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 item no. 14, the application should be signed by the applicant (in case of individual applicants) or by the authorized signatory (for non-individual applicants).

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

Proof of Identity and Proof of Address for non resident PAN applicants				
Status of the applicant →	<u>Individual</u>			<u>Other than Individual having no office of their own in India</u>
Particulars	Indian citizen who at the time of application for PAN is located	Foreign citizen who at the time of application for PAN is located		
	Outside India	In India	Outside India	
Proof of Identity	Copy of passport	Copy of passport	Copy of passport, duly attested by Indian Embassy in the country where applicant is located.	Copy of registration certificate of their country duly attested by Indian Embassy in the country where applicant is located.
Proof of Address	Copy of passport or copy of bank account statement in country of residence	Copy of passport or copy of bank account statement in India	Copy of passport, duly attested by Indian Embassy in the country where applicant is located or copy of bank account statement in country of residence, duly attested by Indian Embassy in the country where applicant is located	Copy of registration certificate of their country duly attested by Indian Embassy in the country where applicant is located.

Other guidelines as applicable to resident applicants shall be applicable to the above mentioned applicants also.
