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AUTHORITIES IN INDIA ISSUE GUIDELINES ON PERMANENT ACCOUNT NUMBERS

by KPMG, India (a KPMG
International member firm)

India has issued guidelines¹ to service providers (UTITSL & NSDL²) to facilitate the allotment of Permanent Account Numbers (PAN) to Indian citizens residing outside India, as well as foreign citizens and other persons (companies/trusts/firms) having no office of their own in India. The guidelines are applicable only for the purpose of allotment of PAN to the aforementioned categories of persons.

The original story can be found on the Web site for KPMG in India at:

http://www.in.kpmg.com/Flash_News/flash_news.asp. For the KPMG LLP TaxWatchToday Web cast on this development, see:

<http://release.theplatform.com/content.select?pid=nXEiRZ4SDzAfrNcW0DsHnIA220EfEny&UserName=Unkown>

The key features of these guidelines are given below.

Details of Representative Assessee Are Not Required

In the case of citizens of India residing outside India, foreign citizens, and other persons (companies/trusts/firms) having no office of their own in India, the service providers shall accept applications without insisting on details of a representative assessee (taxpayer).

Particulars To Be Filled in

Service providers have been instructed to advise the applicants to clearly indicate the address at which the PAN card and other communication should be sent, in column 6 of Form No.49A, and mention their e-mail ID in column 7 of Form No.49A. For PAN cards required to be delivered abroad, the service providers are permitted to recover courier charges from the applicants in addition to the application fee of Rs.60 plus applicable service tax. Details of service charges and delivery time shall be put up on the Web sites of the service providers.

The digits 99 and 999999 should be entered in Form 49A for the State and PIN fields respectively for the class of PAN applicants not having Indian addresses. However, actual foreign ZIP / PIN code should be populated in any of the 5 address fields (preferably last) along with the name of the country.

Assessing Officer (AO) Code

Service providers have been instructed to place the available Assessing Officer (AO) codes of International Taxation Directorate on their respective Web sites and advise the applicants to mention the AO code from these codes. However, if no AO code is mentioned in the application or the AO code mentioned is other than that of International Taxation Directorate, then the first International Taxation Assessing Officer of Delhi will be used as the default AO code.

The details of address and proof required for identity and address are given below:

Particulars	Individual			Other persons having no office in India
	Indian Citizen – At the time of application for PAN located:		Foreign Citizen – At the time of application for PAN located:	
	Outside India	In India	Outside India	
ID Proof	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.
Address Proof	Copy of passport; copy of bank account in country of residence	Copy of passport; copy of bank account in India	Copy of passport, duly attested by Indian Embassy in the country where applicant is located; copy of bank account in country of residence	NA
Photo	Applicant	Applicant	Applicant	NA
Signature	Applicant	Applicant	Applicant	Authorized Signatory
Representative Assessee	Not required	Not required	Not required	Not required

Source: PAN Circular No. 4, dated 11 October 2006

Footnotes:

- 1 *Source:* PAN Circular No. 4, dated 11 October 2006, available on <http://www.incometaxindia.gov.in>
- 2 UTI Technology Services Ltd. (UTITSL) and National Securities Depository Ltd. (NSDL).

The information contained in this newsletter was submitted by KPMG in India. The information contained herein is general in nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. Do not act upon such information without appropriate professional advice.

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