

Additional check list for Indian citizen residing abroad, foreign citizen and other than individual (like company or trust or firm etc.) PAN applicants.

Applicants who are –

- a) citizen of India but residing out of 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 given below -

1) AO Code

- i. AO code pertaining to International Taxation Directorate should be used.
- ii. In case the AO code is not provided correctly by the applicant, then it shall be replaced with first international taxation AO code of Delhi Regional Computer Center (RCC) (at present – DLC -35-C-1).

2) Address

- i. A foreign address can be provided as residential (only for Individuals) and 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 has to be verified before accepting 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 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 (Rs. 866 /- at present) 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 Rs. 971 /- (inclusive of taxes at present).
- vii. Care should be taken at if RA's address is provided in the application (which must be an Indian address), then additional courier fee should 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 should be digitized as code '99' and pincode should be digitized as '999999'. These code i.e. 99 and 999999 **must not** be used in any other case. For applicants like employee of armed forces – army etc. where address is provided like "56 APO" (this is only for illustration), state and pin code should be digitized as provided. In case, correct state and pin code are not available or applicable, then 88 and 888888 should be digitized as state code and pin code respectively.

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, if required. 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.

5) Photograph and signature

- i. Individual applicants should provide their own recent colour photograph 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).

*'Apostille' also acceptable

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 2			
Proof of Identity and Proof of Address for Indian citizen residing abroad, foreign citizen and other than individual (like company or trust or firm) 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 making application for PAN is located Outside India	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	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	1. Copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities or

		<p>(OCI) card issued by Government of India</p> <p>or</p> <p>4. Copy of other national / citizenship ID/Taxpayer ID duly attested by 'Apostille (in respect of countries which are signatories to the Hague convention of 1961) or by Indian Embassy/ High Commission or Consulate in the country where applicant is located.</p>	<p>2. Copy of registration certificate issued in the country where applicant is located, duly attested by 'Apostille (in respect of countries which are signatories to the Hague convention of 1961) or by Indian Embassy/ High Commission or Consulate in that country.</p>
<p>Proof of Address</p>	<p>1. Copy of passport</p> <p>or</p> <p>2. Copy of the bank account statement in country of residence</p> <p>or</p> <p>3. Copy of NRE bank account statement *</p>	<p>1. Copy of passport</p> <p>or</p> <p>2. Copy of Person of Indian Origin (PIO) card issued by Government of India</p> <p>or</p> <p>3. Copy of Overseas Citizen of India (OCI) card issued by Government of India</p> <p>or</p> <p>4. Copy of the bank account statement in India</p> <p>or</p> <p>5. Copy of certificate of residence in India or Residential permit issued by the State Police Authority</p> <p>or</p> <p>6. Copy of the Registration certificate issued by the Foreigner's Registration Office showing Indian address</p>	<p>1. Copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities</p> <p>or</p> <p>2. Copy of registration certificate issued in the country where applicant is located, duly attested by 'Apostille (in respect of countries which are signatories to the Hague convention of 1961) or by Indian Embassy/ High Commission or Consulate in the country in that country.</p>

		<p>or</p> <p>7. Copy of 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 employer**</p> <p>or</p> <p>9. Copy of Bank Account statement in country of residence duly attested by 'Apostille (in respect of countries which are signatories to the Hague convention of 1961) or by Indian Embassy/ High Commission or Consulate in the country where applicant is located</p> <p>or</p> <p>10. Copy of other national / citizenship ID/Taxpayer ID duly attested by 'Apostille (in respect of countries which are signatories to the Hague convention of 1961) or by Indian Embassy/ High Commission or Consulate in the country where applicant is located.</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>
--	--	--	--

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

* showing at least two customer induced transactions in last six months period and duly attested by Indian Embassy/Consular office/high commission or Apostille or by the manager of the bank in which the account is held. The applicant may be a joint holder.

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

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.

It may be noted that PAN of the employer as mentioned in the employer's certificate has to be verified before accepting the application.
