

Guidelines for Applying for PAN Card

永久性账号卡（PAN Card）申请指南

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

此指南适用于在印度境外居住的印度公民、外国公民、非个人（如：公司或信托等）的永久性账号卡（PAN）申请者。

Applicants who are –
申请者包括：

- a) citizen of India but residing out of India at the time of making application.
在提出申请时身在印度境外居住的印度公民。
- b) not a citizen of India i.e. foreign citizen.
非印度公民，如：外国公民。
- c) other than individual (like company or trust or firm etc.) – not a citizen of India -having no office of its own in India.
非个人（如：公司或信托等）申请者，并且是非印度公民且在印度无办公地点。

(Citizenship is stated in item no. 12 of the application)
(申请表的第 12 项是有关公民身份的内容。)

- should fill the PAN application as given below –

以上申请者应该按如下要求填写永久性账号卡申请：

1) AO Code 地区代码

AO code pertaining to International Taxation Directorate should be used.
国际税务部门通用的地区代码。

2) Address 地址

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.

若申请者无任何印度居住地址，应提供海外居住地址（针对个人申请者）以及办公地址

ii. Individual applicants may indicate any address (residential or office – whether Indian or foreign) as the address for communication.

个人申请者可将印度或海外的居住或办公地址作为联系地址。

iii. In case the applicant being a foreign citizen who at the time of making the application is located in India provides office address, then it is mandatory to provide following documents as POA for the office address:-

若申请者为外国公民且在印度进行申请，则需提供办公地址，并需提供以下材料作为办公地址的委托书材料：

a) Copy of Visa application to Indian authorities and
印度签证申请表的复印件。

b) Copy of Visa granted and
签证页复印件。

c) Copy of appointment letter/contract from Indian Company and
印度公司任命书/合同的复印件。

d) 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. The PAN mentioned in the letter needs to be verified before accepting the application.

申请者的印度地址证明（原件）需由雇用单位开立并签字（需用雇用单位抬头纸打印，抬头纸中需注明雇用单位的永久性账号）。在递交申请前，抬头纸中提及的永久性账号需要被证明核实。

e) Copy of PAN card for the PAN mentioned in the employer's certificate.
雇用单位开具的证明上所提及的永久性账号的账号卡复印件。

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.

若申请人在印度无任何办公地点，但已在印度主管部门进行过注册并得到批准。申请者可将注册许可证、印度主管部门的批件及其批准的其他材料或者申请者递交给印度主管部门的材料上申请者所提供的印度地址作为其办公地址。

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.

在印度境外申请永久性账号卡的申请者可在资产被评估过的资产所有人地址栏(非海外地址)以及办公地址栏，将他们的“印度税务顾问”地址作为“转交”地址。在这种情况下，“转交”地址将成为联系地址。

vi. Additional courier charges (Rs. 650/- at present) for PAN card dispatch shall be payable 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. 717/- (inclusive of taxes at present).

如果联系地址在海外，则申请永久性账号卡时会收取额外的寄送快递费(目前为650卢比)。这种情况下，申请的总费用为717卢比（目前包含了税）。

vii. 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'.

完整的地址应包括州名（如果有）及国家名，这些应该作为地址的一部分清楚的写在申请表“镇、城市、区县”一栏。

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

请提供正确的邮政编码（如果有），并填在申请表“镇、城市、区县”一栏。

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

E-mail邮箱地址：申请者**必须**在申请表第7项中写上有效的E-mail邮箱地址。

4) Representative Assessee (RA)

资产被评估过的资产所有人

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.

在永久性账号卡的申请中，资产被评估过的资产所有人的详细资料不是强制性要求提供的。因此，如果不想填，这一栏是可以空着的。若申请者提供此详细资料，则要求另外提供相关的身份证明及地址证明。

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:

在印度境外申请永久性账号卡的申请者可在资产被评估过的资产所有人地址栏(非海外地址)以及办公地址栏，将他们的“印度税务顾问”地址作为“转交”地址，要求如下：

a) Applicant's own name should be filled in name column of RA.

申请者将自己本人的姓名填在资产被评估过的资产所有人的姓名栏中。

b) Name of the 'Indian tax consultant' should be filled in first line of address column of RA.

“印度税务顾问”的姓名需填在资产被评估过的资产所有人地址栏的第一行中。

c) Address of the 'Indian tax consultant' should be provided in remaining lines for address as "care of" address.

“印度税务顾问”的地址应作为“转交”地址填在地址栏的剩下的行里。

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.

申请者将经印度驻华使/领馆认证过的委托书原件与申请材料一同递交。特别注意的是，“印度税务顾问”代表申请者的行为应得到印度收入所得税部门的批准。

5) Photograph and signature

照片及签字

i. Individual applicants should provide their own recent colour photograph of prescribed size (not applicable for other applicants).

个人申请者应提供其近期的彩色照片，且照片尺寸需符合规定（不适用于其他申请者）

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.).

个人申请者应该在任何情况下进行本人签字。非个人申请者，申请材料的签字必须是能够代表申请单位的授权签字（如：公司领导、公司合伙人或信托的信托人等）。

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).

即使第14项里提供了资产被评估过的资产所有人的详细资料，个人申请者或非个人申请者应在申请上签字。

*'Apostille' also acceptable

* 认证过的签名也是可以接受的。

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

身份证明文件和地址证明

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 –

申请者应提交证明申请者身份与地址的相关证明文件。下表列出的身份证明文件和地址证明文件都是可接受的：

Proof of Identity and Proof of Address for Indian citizen residing abroad, foreign citizen and other than individual (like company or trust or firm etc.) PAN applicants

身份证明文件和地址证明文件:

适用于居住在印度境外的印度公民、外国公民、非个人（如：公司或信托等）的永久性账号卡申请者

Status of the applicant 申请状态	<u>Individual</u> 个人申请者			<u>Other than Individual having no office of their own in India</u>
	Indian citizen who at the time of making application for PAN is located 印度公民在申请时	Foreign citizen who at the time of making application for PAN is located 外国公民在申请时		非个人申请者, 且在印度无公司/办事处等
Particulars 特殊情况	outside India 身处印度境外	In India 身处印度境内	Outside India 身处印度境内	
Proof of Identity 身份证明文件	1. Copy of Passport 护照复印件	1. Copy of passport or 护照复印件 或 2. Copy of Person of Indian Origin (PIO) card issued by Government of India 印度政府颁发的印度身份证的复印件	1. Copy of passport or 护照复印件 或 2. Copy of Person of Indian Origin (PIO) card issued by Government of India or 印度政府颁发的印度身份证的复印件 或 3. Copy of other national ID duly attested* by Indian Embassy/High Commission or Consulate in the country where applicant is located 其他国家身份证的复印件 (需经过申请者所在国的印度使/领馆认证*)	1. Copy of registration in India or of approval granted to set up office in India by Indian Authorities or 印度主管部门批准申请者在印度建立公司/办事处的注册件或批件的复印件, 或 2. Copy of registration certificate of their country duly attested* by Indian Embassy/ High Commission or Consulate in the country where applicant is located. 申请者在本国的公司注册证明的复印件 (需经过申请者所在国的印度使/领馆认证*)
Proof of Address 地址证明文件	1. Copy of passport or 护照复印件, 或 2. Copy of bank Account statement in country of residence or 申请者所在国的银行账户对账单, 或	1. Copy of passport or 护照复印件, 或 2. Copy of Person of Indian Origin (PIO) card issued by Government of India or 印度政府颁发的印度身份证的复印件, 或 3. Copy of bank	1. Copy of passport or 护照复印件, 或 2. Copy of Person of Indian Origin (PIO) card issued by Government of India or 印度政府颁发的印度身份证的复印件, 或 3. Copy of bank account statement in country of residence duly attested* by Indian Embassy/High Commission or Consulate	1. Copy of registration in India or of approval granted to set up office in India by Indian Authorities or 印度主管部门批准申请者在印度建立公司办事处的注册件或批件的复印件, 或 2. Copy of registration certificate of their country duly attested* by Indian Embassy/ High Commission or Consulate in the country where applicant is located.

	<p>3. Copy of NRE bank account statement ** NRE账户对账单的复印件**</p>	<p>account statement in India or 在印度开立的银行账户对账单的复印件，或</p> <p>4. Copy of certificate of residence in India or Residential permit issued by the State Police Authority or 在印居住证明复印件或由邦警察局签发的居住许可证复印件，或</p> <p>5. Copy of Registration certificate issued by the Foreigner's Registration Office showing Indian address or 外国注册机构签发的登记证明复印件，需体现印度地址，或</p> <p>6. Copy of NRE bank account statement** or NRE账户对账单复印件**，或</p> <p>7. Copy of Visa application to Indian authorities and Copy of Visa granted and Copy of appointment letter/contract from Indian Company and Certificate (in original) of Indian</p>	<p>in the country where applicant is located or 申请者所在国的银行账户对账单（需经过申请者所在国的印度使/领馆认证*），或</p> <p>4. Copy of NRE bank account statement** or NRE账户对账单复印件**，或</p> <p>5. Copy of other national ID duly attested* by Indian Embassy/High Commission or Consulate in the country where applicant is located 其他国家身份证的复印件（需经过申请者所在国的印度使/领馆认证*）</p>	<p>申请者在本国的公司注册证明的复印件（需经过申请者所在国的印度使/领馆认证*）</p> <p>3. Applicants mentioning address of 'Indian tax consultant' as "care of" address must also provide original power of attorney notarized / attested* 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> <p>“印度税务顾问”地址作为其“转交”地址的申请者必须提供委托书书的原件（需经过申请者所在国的印度使/领馆认证*），该委托书须明确“印度税务顾问”经申请者委托，代表申请者接受印度收入所得税部门出具的通知。</p>
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		<p>address issued by employer along with copy of PAN card of employer*** 赴印签证申请复印件、获批签证页复印件、印度公司出具的任命书/合同的复印件、雇用单位出具的印度地址证明（原件）、雇用单位永久性账号卡复印件***</p>		
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Other guidelines as applicable to resident applicants shall be applicable to the above mentioned applicants also.

适用于居民申请人的其他指南也适用于上述申请人。

* Documents certified by 'Apostille' in respect of countries which are signatories to the Hague Apostille Convention of 1961 are also accepted.

* 1961年《海牙公约》的签署国认可的文件也可以被接受。

** 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.

**表明最近六个月内至少有两个顾客进行交易，并且由经过印度使/领馆认证或账户所在银行的银行经理认证。申请人可以是联名持有人。

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

***证明需用雇用单位抬头纸打印，抬头纸中需注明雇用单位的永久性账号。同时应提供永久性账号卡的复印件。

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

若申请者提供办公地址，则应同时提供下列材料：

1. Copy of Visa application to Indian authorities and 印度签证申请表的复印件。
2. Copy of Visa granted and 签证页复印件。
3. Copy of appointment letter/contract from Indian Company and 印度公司任命书/合同的复印件。

4. 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.
申请者的印度地址证明（原件）需由雇用单位开立并签字（需用雇用单位抬头纸打印，抬头纸中需注明雇用单位的永久性账号）。
5. Copy of PAN card for the PAN mentioned in the employer's certificate.
雇用单位开立的证明中提及的永久性账号卡的账号卡复印件。
