

CHARITABLE TRUSTS – RECENT AMENDMENTS AND RE-REGISTRATION

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Budget 2020 is all woven around

- ❖ Aspirational India to boost the standard of living
- ❖ Caring Society
- ❖ Economic Development for all

~ Nirmala Sitharaman



As duly acknowledged by the Finance Minister, the Charitable institutions are an integral part in economic development and social welfare of our society.

The Finance Act 2020 has unleashed certain changes to the charitable, religious and other institutions focusing on transparent monitoring of activities.

The new amendment alters the provisions of the act governing applicability and procedure of registration and exemptions available to trusts and other institutions by introducing new sections to enhance the existing procedure. Such modification is initiated to enhance the robustness of the mechanism to identify and administer the institutions, regulate and monitor the trusts engaged in malpractices or supervise and advise the trusts deviating from their objectives.

The department wants to curb such private profiteering by monitoring the trust every 5 years and revisiting the exemption criteria.

RELEVANT ACTS

- The Religious Endowments Act (XX of 1863),
- The Indian Trust Act (II of 1882),
- The Charitable Endowments Act (VI of 1890)
- The Charitable and Religious Trusts Act (XIV of 1920).
- Tamilnadu Hindu religious and charitable endowments act, 1959
- WAQF Act 1995
- Vanniyakula Kshatriya public charitable trusts (protection & Maintenance) Act 2018

CONSTITUTION (vs) STATUTE COMPLIANCE...

TRUST

- ❖ The Indian Trusts Act ,1882
- ❖ The Tamil Nadu Public Trusts Act ,1961 (amended in 2020)
- ❖ The Income Tax Act ,1961

COMPANY
(Section 8)

- ❖ The Companies Act, 2013
- ❖ The Income Tax Act, 1961

SOCIETY

- ❖ Societies Registration Act, 1860
- ❖ The Tamil Nadu Societies Registration Act ,1975
- ❖ The Income Tax Act ,1961

Gross Income of Trusts (Lakh Crore)

Income from voluntary donations has increased

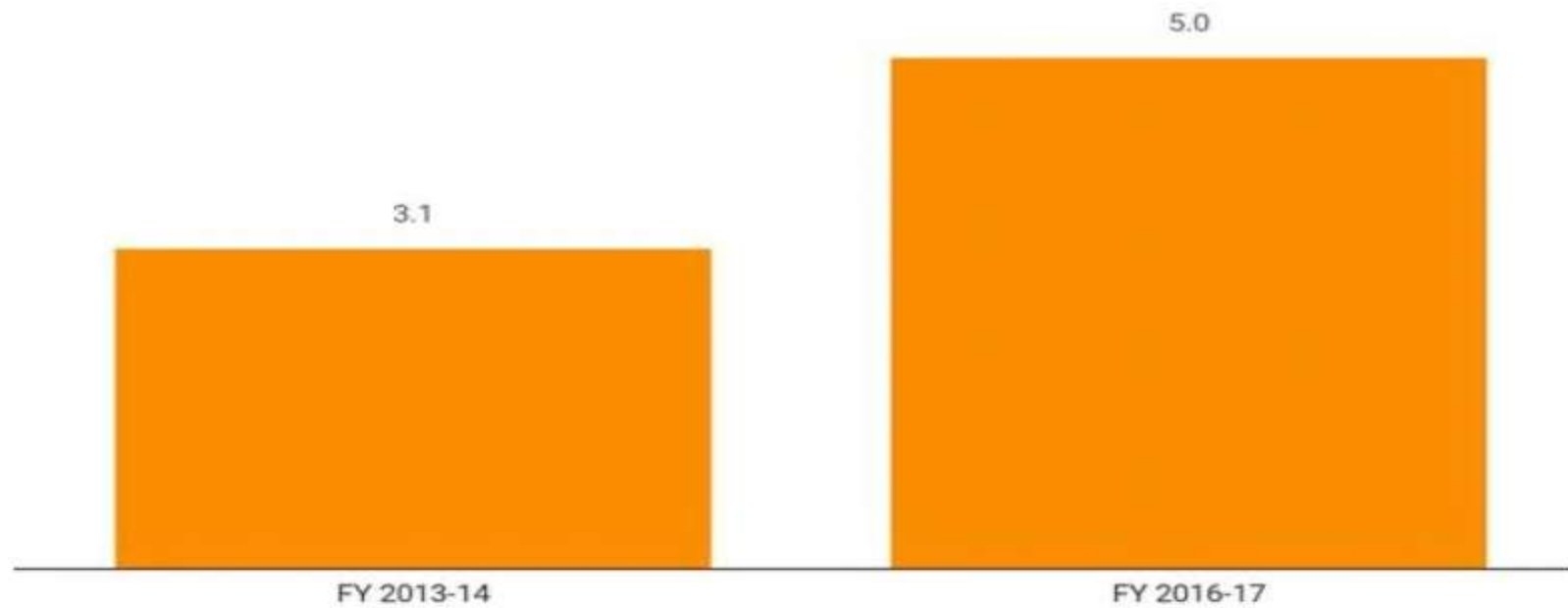


Chart: Dipu Rai • Source: Ministry of Finance •



BLACK MONEY LAUNDERING THROUGH TRUSTS

A FEW
RELIGIOUS AND
EDUCATION
TRUSTS ARE
BEING USED TO
LAUNDER
BLACK MONEY.
HERE ARE TWO
WAYS IT IS
DONE

CHARITABLE TRUST

- 


Person donates
Rs 1 crore to charitable
trust running an
educational institution
- 

Trust buys luxury car in
its own name
- 

Trust gives car to donor
for personal use

RELIGIOUS TRUST

- 

Religious trust rents its
room/commercial space
to people or businesses
- 

Charges rent for rooms or
space, preferably in cash
- 

Shows rent as 'donations'
Does not pay tax on
'donations'





Tax returns filed by Trusts



Chart: Dipu Rai • Source: Ministry of finance •

Misused of tax law by Trusts



Fresh investment is higher than accumulation in FY 2015-16 (Rs Crore)

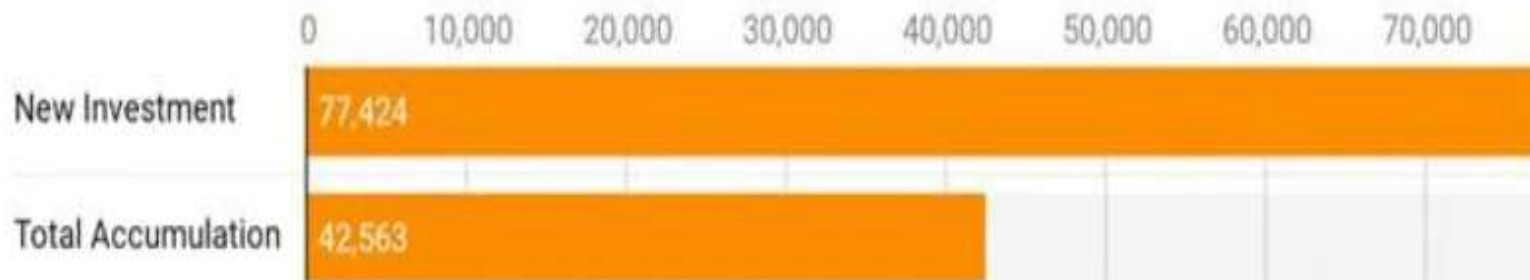


Chart: Dipu Rai • Source: Ministry of finance •

CORPORATE SOCIAL RESPONSIBILITY & TRUSTS

❖ The Companies contribute to the society and environment through the Corporate Social Responsibility (CSR) through trusts and institutions who are established for the specific purpose to fulfil their compliance requirement. The mandate for Corporate Social Responsibility(CSR) is on companies, the efficacy of CSR programs lies in their implementation.



- ❖ As per the *proposed draft rules for Corporate Social Responsibility 2020*, charitable trusts and society would no longer be eligible to implement CSR activities on behalf on the companies.
- ❖ Recognising this practical reality, the proposed MCA rules on CSR allow companies to undertake their CSR programs by themselves or through 'implementing agencies' (IAs).
- ❖ Implementing Agencies (IA) are the key components to the CSR ecosystem:
 - section 8 companies,
 - Third party entity with established track record for the specific purpose registered under the act (through filing forms with the ROC for undertaking the CSR activity)
 - International Organisation (Organisation notified by the Government)
- ❖ The following activities are excluded from CSR Activities:
 - Activities undertaken in pursuance of normal course of business of the company
 - Any activity undertaken by the company outside India
 - Contribution of any amount directly or indirectly to any political party under section 182 of the Act
 - activities that significantly benefit the employees of the company and their families. *Provided that*

CORPORATE SOCIAL RESPONSIBILITY & TRUSTS



- ❖ A company may also collaborate with other companies for undertaking projects or programs or CSR activities in such a manner that the CSR committees of respective companies are in a position to report separately on such projects or programs in accordance with these rules.
- ❖ A company may engage international organizations for designing, monitoring and evaluation of the CSR projects or programs as per its CSR policy as well as for capacity building of their own personnel for CSR project subject to prior approval of the central government.
- ❖ Board of a company shall satisfy itself that the fund so disbursed have been utilized for the purpose and in the manner as approved by it and Chief Financial Officer or the person responsible for financial management shall certify to the effect.

- ❖ In case of ongoing projects, the Board of a company shall monitor the implementation of the project with reference to the approved timelines and year wise allocation and shall be competent to make modifications, if any, for smooth implementation of the project within the overall permissible time period
- ❖ A company having the obligation of spending average CSR amount of Rs 5 Crore or more in the three immediately preceding financial years, shall undertake impact assessment for their CSR projects or programs, and shall disclose details of the same in its Annual Report on CSR
- ❖ The Board of Directors of the company shall mandatorily disclose the composition of the CSR Committee, and CSR Policy and Projects approved by the Board on their website



Table 2.8: Mode of implementation opted by companies for implementation of CSR projects and the CSR expenditure made through that mode (figures as per the filings received as on 31st March, 2019)

Mode of Implementation	FY 2014-15		FY 2015-16		FY 2016-17		FY 2017-18	
	Number of projects/ (%)	CSR expenditure (in cr.)/ (%)	Number of projects/ (%)	CSR expenditure (in cr.)/ (%)	Number of projects/ (%)	CSR expenditure (in cr.)/ (%)	Number of projects/ (%)	CSR expenditure (in cr.)/ (%)
By Trusts/ Societies/ Section 8 Company set up by the Company itself	1,105 (4%)	2,054.66 (20%)	1,441 (3%)	925.45 (6%)	2,155 (4%)	1,301.40 (9%)	2,136 (5%)	1,099.46 (8%)
Directly by company	7,985 (28%)	3,429.76 (34%)	13,925 (34%)	4,476.46 (31%)	19,597 (40%)	4,989.99 (35%)	17,718 (40%)	4,929.17 (37%)
By Trust/ Societies/ Section 8 Company set up by Central or State Government or entities established under Special act of Parliament/ State legislature	359 (1%)	140.15 (1%)	760 (2%)	215.02 (1%)	915 (2%)	436.03 (3%)	935 (2%)	340.58 (3%)
Other Implementing Agency	5,643 (19%)	2,548.69 (25%)	9,904 (24%)	5,419.88 (37%)	13,855 (28%)	7,567.69 (53%)	12,943 (29%)	6,881.64 (52%)
Not Mentioned	13,892 (48%)	1,892.67 (19%)	15,288 (37%)	3,466.85 (24%)	12,561 (26%)	16.92 (0%)	11,073 (25%)	75.85 (1%)
Grand total	28,984	10,065.93	41,318	14,503.65	49,083	14,312.03	44,805	13,326.69

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5/13/2021

CSR TRENDS

Table 2.1 Profile of companies liable³ for CSR based on their reporting⁴ status
(figures as per the filings received as on 31st March, 2019)

Company profile based on reporting status	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Liabe and reporting on CSR	9,418	11,671	12,407	10,868
Liabe Companies on whom Schedule III ⁵ of CA, 2013 is not applicable but reporting on CSR	1,000	1,284	775	716
Liabe but not reporting on CSR	6,130	5,335	6,350	9,753
Total Number of Companies liabe for CSR	16,548	18,290	19,532	21,337

Note: Figures in the Table indicate number of companies in each profile and year.

INCOME TAX - AMENDMENTS

SEQUENCE

- 1st October 2004 – Power to Cancel to the commissioner
- 1st October, 2014 – Added ground for cancellation
- Finance Bill 2019 proposes to amend existing sub section (1) of section 12AA to impose another condition for grant of registration, that the commissioner should satisfy himself about compliance of such requirements of **any other law** for the time being in force by the trust or institution as are material for the purpose of achieving the objects. Similarly, amendment is also proposed in sub-section (4) of section 12AA to provide that if, the trust or institution has **not complied with the requirement of any other law and the order, direction or decree**, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality, then the registration may be canceled.

CONSEQUENCES

- **115TD - SPECIAL PROVISIONS RELATING TO TAX ON ACCRETED INCOME OF CERTAIN TRUSTS AND INSTITUTIONS**
- **115TE - Interest payable for non-payment of tax by trust or institution**
- **115TF - When trust or institution is deemed to be assessee in default**

INCOME TAX AMENDMENTS

- Section 10(23C)
- Section 11
- Section 12AB
- Section 35
- Section 56
- Section 80G
- Section 80GGA
- Section 234G
- Section 253
- Section 271J

REGISTRATION – NEW REGIME

- ❖ Re-registration is mandatory for all the existing trusts and Institutions as per new provisions.
- ❖ The Government intends to create a national register for all the charitable and religious institutions and under the new registration all the trusts will be allotted electronically generated Unique Registration Number.

EXISTING TRUSTS

- ✓ Application for re-registration shall be made within a period of 3 months from 01st October 2020 and it shall be granted within 3 months from end of month in which application is made.
- ✓ Registration will be valid for a period of 5 years.
- ✓ Re-Registration shall be based on the existing registration and commissioner may not call for documents apart from the details to be furnished in the form.



NEW TRUST

- ✓ Application for provisional registration shall be made at least one month prior to the commencement of the previous year and it shall be granted within a month from end of the month in which application is made.
- ✓ Initial documents will be requested for providing provisional registration.
- ✓ Provisional registration will be valid for a period of 3 years from the assessment year for which the registration is sought.
- ✓ Application for final registration shall be made-
- ✓ (a) at least **6 months** prior to the expiry date of provisional registration, or
- ✓ (b) within **6 months of commencement** of its activities, whichever is **earlier**..

The commissioner may call for the documents at the time of renewal of the registration (after 5 years) to verify the genuineness of the activities of the trust and to monitor the exemption criteria.

DUAL REGISTRATION – 10(23C) & 12AA

Sec 10(23C)

Sec 10(23C) is applicable for educational institutions, hospitals etc. whose sole purpose is to provide educational service and not for profit.

This section provides exemption without any pre-requisite of approval in case the receipts of the educational institutions is less than Rs.1 crore. In any other case, the institute shall apply for approval in the prescribed form to avail the exemption.

Sec 12AA governs the registration of trust and institutions for excluding the income from property held for charitable and religious purpose and income received as voluntary contributions as a part of the total income of the trust .

This section provides exemption to the income earned from the property held (sec 11) and income received as voluntary contribution (sec 12) provided the institute or trusts are registered.

Sec 12AA

- ❖ In the earlier regime, the trust or institution involved in educational or philanthropic activities can get registered u/s 12A as well as can obtain approval for availing benefits u/s 10(23C) of the income tax act.
- ❖ Both section provides exemption benefits to the institutions and are exclusive of each other in respect of their eligibility, registration and compliances.

Under the new amended Finance act, such institutions and trusts shall opt either for registration and exemption benefits u/s 10(23C) or u/s 12AA.

Such amendments are introduced to control and monitor the double benefits that were available till now.



DONATION & REPORTING REQUIREMENTS

- ❖ All the trusts and institutions have to re-register to avail the benefits of Sec 80G
- ❖ **Existing Provisions: Sec 80G** (Donations in respect of certain funds and charitable institutions) - No deduction shall be allowed under this section in respect of donation of any sum exceeding two thousand rupees unless such sum is paid by any mode other than cash."
- ❖ **New Provision: Sec 80GGA** (Donation made towards scientific research or rural development) - Cash is restricted to Rs.2,000/- under the new amendment from the erstwhile provision Rs.10,000/-.



For the Donations received by the trust, a receipt is issued to the donor to avail the the benefit of deduction by contributing to trusts.

Till Now: The Taxpayers shall provide the details of the donation made in their tax returns based on the receipt issued by the trust.

From Now: The trust shall provide the details of the donor in the prescribed format on a periodical basis. Such amendments are implemented to ease the process of claiming deductions for the donor.

Objective: Provide a hassle-free claim for the donor as the details of the donation shall now be made available in the FORM 26AS and it can be pre-filled while filing the return of income.

Trust's Obligation:

- ❖ Additional Compliance requirement for the trust and it calls for close monitoring from the department.
- ❖ Mandatory compliance to the reporting requirement. Non-compliance attracts levy of fee of Rs.200 per day until the compliance.
- ❖ Further, Assessing Officer may levy penalty of Rs.10,000/- up to a maximum of Rs.1,00,000/- .
- ❖ Due date for filing the Income Tax Return for the AY 20-21.



Compliances

FCRA AMENDMENT ACT 2020

FCRA (AMENDMENT ACT 2020)

- 3(1)(c) **public servant***, Judge, Government servant or employee of any corporation or any other body controlled or owned by the Government;"
- * Section 21 of IPC
- 7 – restriction on transfer of funds
- 8 – Administrative expenses 20% instead of 50%
- 11- Contravention of the provisions – additional contribution
- 12 – Bank account in SBI Delhi, Aadhaar, OCI or passport
- 13 suspension 180 days further 180days
- 14 suo moto surrender of FCRA
- 16 Renewal (section 12(4))
- 17 Bank account

TRUST REGULATIONS – PRIOR & POST FINANCE ACT 2020

The government has provided various benefits and exemptions to support the trusts and institutions to assist in serving the society. With the objective of safeguarding the interest of the trusts and institutions, the government has introduced substantial changes to compliance requirements and reporting mechanism.

P
R
I
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R

Applicability

Compulsory Registration of Public trusts. Optional registration of Private Trust (subject to conditions).



Revised Applicability

Mandatory registration of already registered public and private trusts.

Registration Validity

Perpetual Validity of registration



New Registration

Registration is valid for a period of 5 years after which the registration shall be renewed.

Cash Donation

Cash donations towards scientific research activities was allowed up to Rs.10,000.



Revised Cash Donations

Cash Donations for scientific research activities restricted to Rs.2,000/-.

Reporting Compliance

Apart from the forms filed along with the Income tax return filed every Assessment Year, no other



Additional Compliance

Apart from the Income Tax Returns, statement of donations received shall be furnished as per the

P
O
S
T

TASKS AHEAD

Income tax

Application as prescribed
Monitoring the transactions
Cash transactions
Filing of return of donations
Applying for changes
Applying for renewal

FCRA

Opening an account in SBI Delhi
Check for public servants in the trusts
Monitor transfer of amount from FCRA trust
Keep records ready for renewal
File quarterly/Annual returns

Re-registration

Amend Trust deed
Get the numbers in place
Asset register
Check for diligence of Trustees
Check for compliance with all other laws

FORM 10A

- 1. Name prefilled

FORM 10A

To Select	If
01	Existing 12A approved
02	12AB fresh registration (Provisional)
03	any other fund or institution established for charitable purposes which may be approved by the prescribed authority, having regard to the objects of the fund or institution and its importance throughout India or throughout any State or States; or
04	any trust (including any other legal obligation) or institution wholly for public religious purposes or wholly for public religious and charitable purposes, which may be approved by the prescribed authority, having regard to the manner in which the affairs of the trust or institution are administered and supervised for ensuring that the income accruing thereto is properly applied for the objects thereof;

Select	If you are
05	any university or other educational institution existing solely for educational purposes and not for purposes of profit, other than those mentioned in sub-clause (iiiab) or sub-clause (iiiad) and which may be approved by the prescribed authority; or
06	any hospital or other institution for the reception and treatment of persons suffering from illness or mental defectiveness or for the reception and treatment of persons during convalescence or of persons requiring medical attention or rehabilitation, existing solely for philanthropic purposes and not for purposes of profit, other than those mentioned in sub-clause (iiiac) or sub-clause (iii ae) and which may be approved by the prescribed authority :
07	any other fund or institution established for charitable purposes which may be approved by the prescribed authority, having regard to the objects of the fund or institution and its importance throughout India or throughout any State or States; or
08	any trust (including any other legal obligation) or institution wholly for public religious purposes or wholly for public religious and charitable purposes, which may be approved by the prescribed authority, having regard to the manner in which the affairs of the trust or institution are administered and supervised for ensuring that the income accruing thereto is properly applied for the objects thereof;

09	any university or other educational institution existing solely for educational purposes and not for purposes of profit, other than those mentioned in sub-clause (iiiab) or sub-clause (iiiad) and which may be approved by the prescribed authority; or
10	any hospital or other institution for the reception and treatment of persons suffering from illness or mental defectiveness or for the reception and treatment of persons during convalescence or of persons requiring medical attention or rehabilitation, existing solely for philanthropic purposes and not for purposes of profit, other than those mentioned in sub-clause (iiiac) or sub-clause (iii ae) and which may be approved by the prescribed authority :
11	80(G) existing
12	80(G) renewal

Application for intimation under Fifth proviso to sub-section (1) of section 35, select one of the following code in row 2:

Sr.no	Category	Relevant Clause of sub-section(1) of section 35		Section Code
1	Research Association	Clause(ii)	Scientific Research	13
		Clause(iii)	Social Science Research	14
			Statistical Research	15
2	University, college or other institution	Clause(ii)	Scientific Research	16
		Clause(iii)	Social Science Research	17
			Statistical Research	18
3	Company	Clause(iia)	Scientific Research	19

OTHER REGISTRATIONS

- Relevant law/ Portal
- Registration Number
- Date of Registration
- Authority granting registration
- Date from which it is effective

01

- where the applicant is created, or is established, under an instrument, self-certified copy of the instrument;
- where the applicant is created, or is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the applicant;
- self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;
- self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;
- self-certified copy of existing order granting registration under section 12A or section 12AA or section 12AB, as the case may be.
- where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the trust or institution relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up(to be provided if answer to row 10 is “No”).

02

- where the applicant is created, or is established, under an instrument, self-certified copy of the instrument;
- where the applicant is created, is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation or establishment of the applicant;
- self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;
- self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;
- where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self certified copies of the annual accounts of the trust or institution relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;
- where a business undertaking is held by the applicant as per the provisions of sub-section (4) of section 11 and the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of such business undertaking relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up and selfcertified copy of the report of audit as per the provisions of section 44AB for such period;
- self-certified copy of order of rejection of application for grant of registration under section 12A or section 12AA or section 12AB, as the case may be, if any;

03,04,05,06

- where the applicant is created, or is established, under an instrument, self-certified copy of the instrument;
- where the applicant is created, or is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation or establishment of the applicant;
- self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;
- self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;
- self-certified copy of existing order granting registration under clause (23C) of section 10 of the Incometax Act.
- where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up (to be provided if answer to row 10 is “No”). 07/08/09/10

07/08/09/10

- where the applicant is created, is established, under an instrument, self-certified copy of the instrument;
- where the applicant is created, is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the applicant;
- self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;
- self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;
- where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;
- self-certified copy of order of rejection of application for grant of registration under section 10(23C), if any

11

- where the applicant is created, or is established, under an instrument, self-certified copy of the instrument;
- where the applicant is created, or established, otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the applicant⁶;
- self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;
- self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act;
- self-certified copy of existing order granting registration under section 80G of the Income-tax Act.
- where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up (to be provided if answer to row 10 is “No”).

12

- where the applicant is created, or is established, under an instrument, self-certified copy of the instrument;
- where the trust is created, or the institution is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation of the trust, or establishment of the institution;
- self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;
- self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;
- where the applicant or the institution has been in existence during any year or years prior to the financial year in which the application for registration is made, self certified copies of the annual accounts of the applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;
- self-certified copy of order of rejection of application for grant of registration under section 80G, if any;

13-19

- where the reporting person is constituted under an instrument, self-certified copy of the instrument;
- where the reporting person is constituted otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the reporting person;
- self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts or other registration document, as the case may be;
- self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;
- self-certified copy of existing Notification granting approval under section 35.]

10AB

Renewal

Provisional to Permanent

Inoperative to Operative

Modifications

FORM No. 10BD

(See rule 18AB)

[e-Form]

Statement of particulars to be filed by reporting person under clause (viii) of sub-section (5) of section 80G and clause (i) to sub-section (1A) of section 35 of the Income-tax Act, 1961

Part A

Details of the reporting person reporting the donations											
1	PAN	A	B	C	D	E	1	2	3	4	F
2	Reporting period	Y	Y	Y	Y	-	Y	Y			

Part B

Details of the donors and donations

Sl. No.	Unique Identification Number of the donor	ID code	Section code	Name of donor	Address of donor	Donation Type	Mode of receipt	Amount of donation (Indian rupees)
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I _____,son/daughter of _____,hereby declare that the details given in the form are true and correct to the best of my knowledge and belief.

I undertake to communicate forth with any alteration in the particulars submitted,made at any time hereafter.I further declare that I am filing this form in my capacity as _____(designation)having Permanent Account Number (PAN) _____and that I am competent to file this form and verify it.

Signature

FORM NO. 10BE

(See rule 18AB)

Certificate of donation under clause (ix) of sub-section (5) of section 80G and under clause (ii) to sub-section (1A) of section 35 of the Income-tax Act, 1961

Donee	1	PAN of the reporting person	A	B	C	D	E	1	2	3	4	F	
	2	Name of the reporting person											
	3	Address of the reporting person											
	4	Order number granting approval under section 80G or Notification number under section 35 (Unique Registration Number)											
	5	Date of approval/Notification											
Donor and donations	6	Unique Identification Number	PAN	A	B	C	D	E	1	2	3	4	F
			Aadhaar										
			Other										
	7	Name of Donor											
	8	Address of Donor											
	9	Amount of donation received											
	10	Financial year in which such donation was received											
11	Type of donation	Corpus	<input type="checkbox"/>	Specific grants	<input type="checkbox"/>	Others	<input type="checkbox"/>						
12	Section under which donation is eligible for deduction	Section 80G(5)(vi)	<input type="checkbox"/>	Section 35(1)(ii)	<input type="checkbox"/>	Section 35(1)(ia)	<input type="checkbox"/>	Section 35(1)(iii)	<input type="checkbox"/>				

VERIFICATION

I, son/ daughter of solemnly declare that to the best of my knowledge and belief, the information given in the certificate is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this certificate in my capacity as _____ and I am also competent to issue this certificate. I am holding permanent account number _____.

Date:

Signature:";

TIME FOR DISCUSSION.....

Thankyou!!