

80G Advisory
(Trust Advisory no. 2/2022)

Trust / NGO / Sec 8, Registered under **80G** of Income Tax Act

1. Income Tax Department has issued Provisional Registration order for period of 3 Years from date of registration.
2. Provisional Registration number will be UID (Unique Identity Number) for all purpose communication related to 80G registration. It will be 10 digit PAN number of Trust / NGO / Sec8 + **F** + Five numerical. e.g. **AAAAA1234AF12345**
3. Trust / NGO / Sec 8 **has to take prior approval** of Commissioner of Income Tax for following things
 1. Amendment of objects, Rules and Regulations including any changes in Trust Deed/ Memorandum of association on immediate basis.
4. Trust / NGO / Sec 8 **has** to
 1. Intimate changes in Trustee or address of NGO / Trust / Sec 8.
 2. Get books of accounts audited as per provisions of 80G(5)(iv) of Income Tax Act.
 3. File income tax return every year with Income Tax Department.
 4. Issue donation certificate in form no. 10BE (ref Rule 18AB of Income Tax Rules).
 5. Maintain separate books of accounts of business activity incidental to attainment of main objects.
 6. Maintain separate books of accounts in **respect** of **each activity** as specified in Trust deed/ MOA.
 7. File return of donation as per Form 10BD (ref rule 18AB of Income Tax Rules) containing all information of all donations / corpus / funds received in **cash/kind. In absence of any** specification, all donations / corpus / funds received **above Re 1** will be covered. Donor information includes donor full name, address and Unique identification number of each donor i.e one of 7 number is **must**. (PAN / Aadhar / PASSPORT / Voting card / Driving licence / Ration card / Tax number of other country)
5. Income tax department can cancel order of provisional registration either *during assessment* proceeding **or** on discovering facts that registration was obtain **fraudulently**.

issued in public interest by

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