

印度税收居民身份认定规则

一、个人

印度的财政年度从每年的 4 月 1 号开始，到次年的 3 月 31 号结束。

对于个人而言，税收居民身份取决于其在印度境内逗留的时间。一般而言，从入境日起一个财政年度内在印度逗留超过 182 天的个人即被视为印度税收居民。

上述标准引用于所得税法案 1961 第 6 章，相关信息请参见以下链接：

<http://www.incometaxindia.gov.in/Pages/acts/income-tax-act.aspx>

二、实体

不同类别的实体适用不同的税收居民认定规则。

在以往任意一年度符合下列情况之一的企业应被认定为印度税收居民：

1. 是印度的公司；或
2. 在该年度内，公司的控制和管理地完全在印度境内（印度议会已通过将此规定修改为“实际管理地在印度”的法案，该修正法案目前正待相关国内法定程序通过）。

除非当年其主要控制和管理完全发生在印度境外，印度

不可分割家族（Hindu undivided family, HUF）、合伙企业及其他由个人组成的联合组织在之前年度的任何情况下均被视为印度税收居民。

印度有“非常规税收居民”（not ordinarily resident）的独特规定，可参考所得税法第 6 章。

<http://www.incometaxindia.gov.in/Pages/acts/income-tax-act.aspx>

三、不视为税收居民的实体

目前暂无规定。

四、联系方式

无相关联系方式。若有疑问，纳税人可联系主管评税人员（AO）。如需查询相关主管评税人员的信息，请参见以下链接：

<https://incometaxindiaefiling.gov.in/e-Filing/Services/KnowYourJurisdictionLink.html>

印度纳税人识别号规则

一、纳税人识别号介绍

印度的官方纳税人识别号是永久账户号码（Permanent Account Number, PAN）。

所得税法案 1961 第 [139A 章](#) 赋予税务机关发放和使用永久账户号码的法定权力

详情请参见所得税细则 1961 第 [114 条](#)。

[永久账户号码](#) 由 10 位数字组成，载于一张过塑料卡片上，由印度税务部门向申请人发放，以及向虽未申请但由印度税务部门直接发放的对象发放。并非所有的印度国民都必须取得永久账户号码。任何有应税收入的个人或实体都必须取得永久账户号码。

一旦永久账户号码被发放，该号码将终身不变。永久账户号码可以向 [UTI](#) 或者向 [NSDL](#) 申请，二者均可代表印度税务部门处理永久账户号码的申请事宜。永久账户号码仅供处理所得税事宜使用。

是否自动为所有税收居民发放纳税人识别号

个人 否

印度的官方纳税人识别号是永久账户号码（PAN）。税务机关不会自动向个人发放永久账户号码。税收居民个人须主动申请。

实体 否

税务机关不会自动向实体发放永久账户号码。实体须主动申请。

在下列情况下，个人/实体须主动申请永久账户号码（以下表述中的“人”包含个人和实体两个概念）：

- a. 在任何财政年度内取得的收入超过所得税法规定的免税额度的人；
- b. 虽未在上述 a 项范围内，但从事任何商业 (business) 或专业服务 (profession)，且其总销售收入、营业额或毛收入在任何财政年度内已超过或有可能超过 50 万卢比的人；
- c. 需根据所得税法案 1961 第 139 章第 4A 副章节规定进行纳税申报的人（即根据所得税法 1961 第 11 章和第 12 章可享受税收豁免的慈善机构）；
- d. 在任何一财政年度结束前有权取得任何收入的人，同时该收入符合该年度所得税法第 XVII-B 章节规定的条件，可扣缴税（预提税）；
- e. 进口商或出口商，无论是否需要交付税款；
- f. 除了上述情况以外，从事所得税细则 1962 第 114B 条款定义的交易的人也需根据该条款的规定取得并引用永久账户号码。

所得税法案 1961 第 139A 章赋予发放和使用永久账户

号码的法定权力。详情请参见所得税细则 1961 第 114 条。

二、纳税人识别号编码结构

永久账户号码举例：**AFZPK7190K**。

前 3 个英文字母（即上述示例中的 AFZ）是从 AAA 到 ZZZ 之间按照英文字母顺序排列的字母组合。

第 4 个英文字母（即上述示例中的 P）代表持有人的类型

“P” 代表个人

“F” 代表事务所（Firm）

“C” 代表公司（Company）

“H” 代表印度不可分割家族（HUF）

“A” 代表由个人间组成的联合组织或协会（APO, Associate of Persons）

“T” 代表信托（Trust）

“B” 代表个人主体（Body of Individuals）

“L” 代表地方政府机关

“J” 代表法人（Artificial Juridical Person）

“G” 代表政府

第 5 个字母（即上述示例中的 K）代表该 PAN 持有人姓氏的第一个字母。

随后 4 个数字（即上述示例中的 7190）是从 0001 到 9999 之间按序排列的四位数字代码。

最后一个字母（即上述示例中的 K）是校验号码。

三、如何找到纳税人识别号

永久账户号码显示在永久账户号码卡或永久账户号码发放通知信件中。



印度所得税申报表中永久账户号码为必填项，缺少永久账户号码的所得税申报表不能进行申报。

FORM		INDIAN INCOME TAX RETURN			Assessment Year	
ITR-4		(For individuals and HUFs having income from a proprietary business or profession) (Please see rule 12 of the Income-tax Rules, 1962) (Also see attached instructions)			2014-15	
PERSONAL INFORMATION	Part A-GEN GENERAL		First name	Middle name	Last name	PAN
	Flat/Door/Block No		Name Of Premises/Building/Village			Status (Tick) <input checked="" type="checkbox"/> Individual <input type="checkbox"/> HUF
	Road/Street/Post Office		Area/locality			Date of Birth (DD/MM/YYYY) (in case of individual) / /
	Town/City/District		State	Pin code		Sex (in case of individual) (Tick) <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female
	Residential/Office Phone Number with STD code / Mobile No. 1		Country	Mobile No. 2		Employer Category (if in employment) (Tick) <input checked="" type="checkbox"/> Govt. <input type="checkbox"/> PSU <input type="checkbox"/> Others
	Email Address-1 (self)		Income Tax Ward/Circle			
	Email Address-2					
	(a) Return filed (Tick) [Please see instruction number-7] <input type="checkbox"/> On or Before due date -139(1) <input type="checkbox"/> After due date -139(4) <input type="checkbox"/> Revised Return- 139(5), <input type="checkbox"/> Modified return- 92CD or In response to notice <input type="checkbox"/> 139(9)-Defective <input type="checkbox"/> 142(1) <input type="checkbox"/> 148 <input type="checkbox"/> 153A/153C					

纳税人识别号可以通过以下链接中的“了解你的永久账户号码”查询：

<https://incometaxindiaefiling.gov.in/e-Filing/Services/KnowYourPanLink.html>

输入纳税人的详细信息如出生日期、姓氏、名字、父亲姓名等后，即可查询纳税人识别号。

四、国内网站信息

永久账户号码的相关信息请参见以下链接：

<http://www.incometaxindia.gov.in/Documents/about-pan.htm>

<http://www.incometaxindia.gov.in/Pages/acts/income-tax-act.aspx>

<http://www.incometaxindia.gov.in/Pages/acts/income-tax-act.aspx>

<http://www.incometaxindia.gov.in/pages/rules/income-tax-rules-1962.aspx>

五、联系方式

无相关联系方式。

资料来源：

印度税收居民认定规则 Rules governing tax residence:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/India-Tax-residency.pdf>

印度纳税人识别号规则 TINs:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/India-TIN.pdf>

India - Information on residency for tax purposes

Section I – Criteria for Individuals to be considered a tax resident

In India, Fiscal year starts from 1st April and ends on 31st March.

For individual, tax residency is decided on the basis of number of days stayed in India. Generally, an individual is said to be resident in India in a fiscal year, if he is in India for more than 182 days in India.

The relevant section is **Section 6** of the Income Tax Act, 1961 to determine residency in India. In case of any doubt, please refer to

<http://www.incometaxindia.gov.in/Pages/acts/income-tax-act.aspx>

Section II – Criteria for Entities to be considered a tax resident

There is different criterion for different type of entities.

A company is said to be resident in India in any previous year, if—

(i) it is an Indian company ; or

(ii) during that year, the control and management of its affairs is situated wholly in India (*A statutory amendment seeking change of this condition to place of effective management in India has been approved by the Parliamentary and is awaiting ratification*).

A Hindu undivided family (HUF), partnership firm or other association of persons is said to be resident in India in any previous year in every case except where during that year the control and management of its affairs is situated wholly outside India.

Any other type of entity is said to be resident in India in any previous year in every case, except where during that year the control and management of his affairs is situated wholly outside India.

There is a unique concept of “not ordinarily resident” in India which can be referred to Section 6 of the Income Tax Act.

<http://www.incometaxindia.gov.in/Pages/acts/income-tax-act.aspx>

Section III – Entity types that are as a rule not considered tax residents

There are no such entities which as a rule are not considered as tax resident.

Section IV – Contact point for further information

There is no such contact point. In case of any doubt, the taxpayer may contact their assessing officer (AO). To know your AO, please check

<https://incometaxindiaefiling.gov.in/e-Filing/Services/KnowYourJurisdictionLink.htm>
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India - Information on Tax Identification Numbers

Section I – TIN Description

In India, TIN is officially called Permanent Account Number (PAN).

The legal authority for allotment and use of PAN is derived from [Section 139A](#) of the Income-tax Act, 1961. Detailed rules in this regard are specified in [Rule 114](#) of the Income Tax Rules, 1961.

[PAN](#) is a ten-digit alphanumeric number, issued in the form of a laminated card, by the Income Tax Department, to any "person" who applies for it or to whom the department allots the number without an application. PAN is not mandatorily issued to all resident or all nationals. Every individual or entity who has a taxable income, must obtain PAN.

Once PAN is allotted, it remains same forever. For applying PAN, one has to apply either to [UTI](#) or [NSDL](#) and they process PAN application on behalf of Income Tax Department. PAN is used only for the purpose of Income Tax.

Automatic issuance of TINs to all residents for tax purposes:

a. **Individual:** yes no

Response- No

If no, instances where individuals are not being automatically issued a TIN are:

Response-

TIN in India is called Permanent Account Number (PAN). Individual is not allotted PAN automatically. He/she has to apply for PAN.

b. **Entities** (as defined by the CRS): yes no

Response- No

If no, instances where Entities are not being automatically issued a TIN are:

Response-

Entity is not allotted PAN automatically. It has to apply for PAN.

In following cases, individual/entity has to apply for PAN (person refers to both individual as well as entity) ;

- a. in a case where the total income of the person or the total income of any other person in respect of which he is assessable under the Income-tax Act during any financial year exceeds the maximum amount which is not chargeable to income-tax
- b. in the case of a person not falling under clause (a), but carrying on any business or profession, the total sales, turnover or gross receipts of which are or is likely to exceed five lakh rupees in any financial year
- c. in the case of a person who is required to furnish a return of income under sub-section (4A) of section 139 of the Income-tax Act, 1961 (i.e. a charitable organisation having exemption under section 11 & 12 of the Income-tax Act 1961)
- d. in the case of a person who is entitled to receive any sum or income or amount, on which tax is deductible (withholding tax) under Chapter XVII-B of the Income- tax Act in any financial year, before the end of such financial year.
- e. importers and exporters whether any tax is payable by them or not .
- f. In addition to above the persons undertaking transactions referred to in Rule 114B of the Income-tax Rules, 1962 are required to quote their PAN which in turn require obtaining of PAN in the circumstances referred to in the Rule.

The legal authority for allotment and use of PAN is derived from **Section 139A** of the Income-tax Act, 1961. Detailed rules in this regard are specified in **Rule 114** of the Income Tax Rules, 1962.

Section II – TIN Structure

A typical PAN is **AFZPK7190K**.

First three characters i.e. "AFZ" in the above PAN are alphabetic series running from

AAA to ZZZ

Fourth character of PAN represents the status of PAN holder i.e. "P" in the above PAN represents the status of the PAN holder.

"P" stands for Individual,
"F" stands for Firm,
"C" stands for Company,
"H" stands for HUF,
"A" stands for AOP,
"T" stands for TRUST

“B” stands for Body of Individuals
“L” stands for Local Authority
“J” stands for Artificial Juridical Person
“G” stands for Government

Fifth character i.e. "K" in the above PAN represents first character of the PAN holder's last name/surname.

Next four characters i.e. "7190" in the above PAN are sequential number running from 0001 to 9999. Last character i.e. "K" in the above PAN is an alphabetic check digit.

Section III – Where to find TINs?

PAN can be found on PAN card or PAN allotment letter.



Indian Income Tax Return mandatorily has PAN of the taxpayer on it. Without PAN, Income Tax Return cannot be filed.

FORM	INDIAN INCOME TAX RETURN			Assessment Year						
	ITR-4	(For individuals and HUFs having income from a proprietary business or profession) (Please see rule 12 of the Income-tax Rules, 1962) (Also see attached instructions)			2	0	1	4	-	1

Part A-GEN		GENERAL		
PERSONAL INFORMATION	First name	Middle name	Last name	PAN
	Flat/Door/Block No	Name Of Premises/Building/Village		Status (Tick) <input checked="" type="checkbox"/> Individual <input type="checkbox"/> HUF
	Road/Street/Post Office	Area/locality		Date of Birth (DD/MM/YYYY) (in case of individual) / /
	Town/City/District	State	Pin code	Sex (in case of individual) (Tick) <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female
	Residential/Office Phone Number with STD code / Mobile No. 1	Mobile No. 2		Employer Category (if in employment) (Tick) <input checked="" type="checkbox"/> Govt. <input type="checkbox"/> PSU <input type="checkbox"/> Others
	Email Address-1 (self)	Income Tax Ward/Circle		
	Email Address-2			
	(a)	Return filed (Tick) [Please see instruction number-7] <input type="checkbox"/> On or Before due date -139(1) <input checked="" type="checkbox"/> After due date -139(4) <input type="checkbox"/> Revised Return- 139(5), <input type="checkbox"/> Modified return- 92CD or In response to notice <input type="checkbox"/> 139(9)-Defective <input type="checkbox"/> 142(1) <input type="checkbox"/> 148 <input type="checkbox"/> 153A/153C		

TIN verification facility is also publically available through “Know your PAN” facility at <https://incometaxindiaefiling.gov.in/e-Filing/Services/KnowYourPanLink.html>.

Here, after entering the basic details of the taxpayer like date of birth, surname, first name, middle name, father’s name etc, TIN of the taxpayer can be known.

Section IV – TIN information on the domestic website

Information on PAN can be found at

<http://www.incometaxindia.gov.in/Documents/about-pan.htm>

<http://www.incometaxindia.gov.in/Pages/acts/income-tax-act.aspx>

<http://www.incometaxindia.gov.in/pages/rules/income-tax-rules-1962.aspx>

Section V – Contact point for further information

There is no such contact point.