

India Tax registration (PAN) application Changes in documentation requirement

Non-resident and Foreign entities



April 2026

Foreign entities/ non-individual tax-payer

01



Authorized Representative with Indian address

- Mandatory to have an Authorized Representative / Representative Assessee to apply for a PAN
- Such Authorized Representative must have an Indian address. Identity proof and Address Proof (of such Indian address of the Authorized Representative) to be submitted with PAN application.
- This is in addition to the identity, date of incorporation and address proof for entity.

02



Tax Identification Number to be furnished

- Mandatory to provide a Tax Identification Number (TIN) of home country

Individual (Non-Indian) Citizen



For all foreign individuals it is now mandatory to quote Tax Identification Number (TIN) issued of home country

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