

## **FCRA Registration, Prior permission & Renewal of Registration**

Every person having a definite cultural economic educational religious or social program shall accept Foreign Contribution only after obtaining a certificate of registration from the central government and there are two modes for obtaining permission to accept foreign contribution under FCRA let us discuss the same

i. Registration

ii. Prior Permission

### **Registration Under FCRA**

#### **Eligibility Criteria to obtain FCRA Registration**

For grant of registration under FCRA the association should

I. Should be registered under an existing statute like the Societies Registration Act, 1860 or the Indian Trusts Act, 1882 or under Section 8 (erstwhile Section 25) of the Companies Act, 2013 etc.

II. Normally be in existence for at least 3 years and has undertaken reasonable activity in its chosen field for the benefit of the society for which the foreign contribution is proposed to be utilized.

III. Should have spent at least Rs.15,00,000/- over the last 3 years on its aims and objects, excluding administrative expenditure.

IV. Submit statements of Income & Expenditure, duly audited by CA, for last 3 years to substantiate that it meets the financial parameter.

### **FCRA Registration Procedure**

To obtain registration under FCRA online Application is to be submitted in form FC-3(A) at the website – [fcraonline.nic.in](http://fcraonline.nic.in).

#### **Details Required for filling Form FC-3(A)**

- Association details like Darpan Id (Mandatory), Name of Association, Address, Communication Details
- Details of Registration and main aims and objects of Association
- Executive Committee Details like Name, Name of Father /Spouse, Occupation, Address, Aadhar and Pan Card Details.
- Details of Designated bank account for receipt of foreign contribution
- Documents to Upload
  - I. Registration Certificate of Association
  - II. Memorandum of Association/Trust Deed
  - III. Activity Report for the Last 3 Years
  - IV. Audited Statement of accounts for the last three years

### **Prior permission under FCRA**

An organization in formative stage or newly registered organizations are not eligible for certificate of registration and Such organization may apply for grant of prior permission under FCRA. Prior permission is granted for receipt of a specific amount from specific donor/donors for carrying out specific activities/projects.

### **FCRA Registration Procedure**

To obtain Prior permission under FCRA online Application is to be submitted in form FC-3(B) at the website – [fcraonline.nic.in](http://fcraonline.nic.in)

Such prior permission shall be valid only for the specific purpose for which it was obtained and from the specific source.

### **Designated Bank Account for receipt of Foreign Contribution**

Every person seeking registration under the Act shall mandatorily open its FC designated bank account with SBI, Main Branch, New Delhi.

### **Renewal of FCRA Registration**

Every certificate of registration granted under FCRA shall be valid for a period of five years from the date of its issue. Every person who has been granted a certificate, shall have such certificate renewed within six months before the expiry of the period of the certificate.

### **FCRA Renewal Process**

The application for renewal of the certificate shall be made to the Central Government in Form FC -3(C) [with an affidavit executed by each office bearer and key functionary and member]

The Central Government shall renew the certificate, ordinarily within ninety days from the date of receipt of application for renewal of certificate subject to such terms and conditions as it may deem fit and grant a certificate of renewal for a period of five years.

Source : Taxguru