



NAVIGATING FCRA ANNUAL COMPLIANCE



Stay Informed,
Stay Compliant

FORM FC 1 (Part A)

Timeline of filing: Within 30 days of receipt

Nature of form: Intimation

Purpose: For informing the Govt about receiving large gifts from relatives (Who are foreign citizen). This applies to all individuals and HUFs. The cut-off is INR 1,00,000/- in 1 FY.

Person has to file this intimation for each receipt after crossing INR 1,00,000 during the FY.

FORM FC 1 (Part B)

Timeline of filing: 31st Dec in the next year end of the year

Nature of form: Intimation

Purpose: Providing information about securities received during the year.

FORM FC 1 (Part C)

Timeline of filing: 31st Dec
in the next year end of the
year

Nature of form: Intimation

Purpose: Providing
information about AOA
received during the year.

FORM FC 1 (Part D)

Timeline of filing: Within 45 days
of being nominated

Nature of form: Intimation

Purpose: If any election
candidate has received any
Foreign contribution during 180
days prior to being nominated.

There is no minimum amount
limit.

Election candidates are
prohibited of taking any foreign
contribution.

FORM FC 2

Timeline of filing: 14 days in advance

Nature of form: Permission

Purpose: Persons holding public office should apply in Form FC-2 before accepting foreign hospitality.

FORM FC 3 (Part A)

Timeline of filing: Not applicable (Normally takes 4 to 6 months to get registered)

Nature of form: Permission

Purpose: Persons who wants to get foreign contribution regularly should apply in Form FC-3 for registration.

Normally NGOs having a proven track record of 3 years & have spent INR 10 lakhs or more for the object of the trust.

FORM FC 3 (Part B)

Timeline of filing: Not applicable
(Normally takes 3 to 6 months to
get prior permission)

Nature of form: Permission

Purpose: Persons who cannot get
FCRA registration should apply for
prior permission.

Prior permission is linked to
specific project of NGOs and for a
specified sum of foreign
contribution. Via foreign
contribution may be received in
instalments.

FORM FC 3 (Part C)

Timeline of filing: Ideally
5-6 months before expiry

Nature of form: Permission

Purpose: The FCRA
registration is valid for 5
years only.

Need to apply for renewal
in FC-3 Part C

FORM FC 4

Timeline of filing: 31st Dec following the end of the year

Nature of form: Annual return

Purpose: Form FC-4 is an annual report on how much foreign contribution has been received and used during the financial year.

This includes contribution in money as well as in kind.

To be filed by FCRA registered person or having prior permission persons.

FORM FC 5

Timeline of filing: Before transferring such contribution

Nature of form: Permission

Purpose: Any FCRA registered person who intends to transfer foreign contribution to any unregistered person.

FORM FC 6

Timeline of filing: Within 15 days of change

Nature of form: Intimation

Purpose: Any FCRA registered person who wants to change association name or designated bank account or utilization bank account or more than 50% of key members.

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STAY
COMPLIANT**

