



New Income Tax compliances w.e.f. 1st April, 2021

As per provisions of Finance Act, 2021, all the trusts and NGO's are required to comply with following w.e.f. 1st April, 2021 -

- 1. Application (and renewal) of Section 12A / 12AB registration** of charitable or religious trusts. This renewal is must. In the absence of this, trust shall not be eligible to claim exemption of its income. **Due Date - 30th June 2021.**
- 2. Renewal of recognition u/s 80G (5)(vi).** Unless this is done, the donor will not be able to claim the tax benefit for the donations given by him / her. **Due Date - 30th June 2021.**
- 3. Filing of Annual Statement of Donations received.** This is new requirement prescribed under Income Tax Act. Details to be maintained in the prescribed format. **Due Date - 31st May 2022.**
- 4. Issue of Certificate to each donor specifying donated amount.** Each donor will get unique number. based on this only, donor will be able to claim the 80G deduction while filing his / her return of Income.

Documents and Details required for renewal of 12A registration and 80G recognition -

1. Self-certified copy of PAN of the trust
2. Details of trustees in the following format -

Name	Relation	Address	PAN	Aadhar Number	Mobile Number	Email address

3. Self-certified copy of instrument / by law / trust deed creating or establishing the constitution of the applicant;
4. If it is created or established, otherwise than under an instrument, self-certified copy of the document evidencing the creation or establishment of the applicant;
5. Self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as applicable
6. Self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if applicable.
7. Copy of Darpan ID.
8. Self-certified copy of existing order granting approval under clause (23C) of section 10 if available;
9. Self-certified copy of order of Rejection of application for grant of approval under clause (23C) of section 10, if any;
10. Self-certified copies of the Annual Accounts of the applicant for last three years
11. Self-certified copies of the annual accounts of any business undertaking held by the entity for past 3 years along with the copy of the Tax Audit Report;
12. Note on the activities of the applicant.
13. Self-certified copy of Income Tax return Acknowledgement for last year

14. Self certified Financial details as on date of application –

Particulars	Amount Rs
Corpus	
Other funds and reserves	
Long Term Liabilities	
Other Liabilities	
Land and Building	
Other Fixed Assets	
Investments as per Section 11(5)	
Other Investments	
Other Assets	

15. Self certified Financial details for past 3 years –

Particulars	1 st Year	2 nd Year	3 rd Year
	Amount Rs	Amount Rs	Amount Rs
Grants received from Central or State Govt			
Grants received from companies under CSR			
Other Specific Grants			
Other Income			
Total			

16. Details of all Accounts held by the trust or institution at the time of application in the following format –

Name of the Bank	Branch	Account Number	IFSC Code

17. Details of all land or buildings or both held by the applicant

Address of the land or buildings	Size of land or buildings in square metres	Purchase consideration paid / payable	Stamp value at the time of acquisition	Mode of acquisition (Acquired / gifted)	Date of Acquisition

18. In case of “advancement of any other object of general public utility”, please provide the following with respect to the previous year immediately preceding the previous year in which application is made.

Total Receipts	Aggregate Receipts from the Activity(ies) referred above	Percentage to Total Receipts	Remarks, if any