

# What's New

## News Flash



May 2017

### ***Aadhaar for income tax returns and PAN - Government exempts foreign nationals and non-residents***

The Finance Act, 2017 has introduced a new provision (section 139AA) which mandatorily required quoting of Aadhaar number/ Enrollment ID of Aadhaar application to file a tax return in India or to apply for a permanent account number (PAN) or to continue keeping the existing PAN active. This amendment is effective from 01 July, 2017 and applicable to all individuals who are eligible to obtain Aadhaar number. For detailed discussion, please refer to our [news alert dated 04 April, 2017](#).

The Government of India has now notified<sup>1</sup> that foreign nationals are no longer required to quote the Aadhaar number to file return and/ or while applying for PAN/ or for keeping the existing PAN active. The following other category of individuals have also been exempted from this requirement –

- (i) Who is an non-resident as per the Income-tax Act, 1961;
- (ii) Who has attained the age of eighty years at any time during the previous year;
- (iii) Who is residing in the States of Assam, Jammu and Kashmir and Meghalaya.

#### **Takeaway**

This notification comes as a relief particularly for foreign nationals and non-residents of India as they were facing the challenge of physically visiting the Aadhaar centre to obtain Aadhaar number. Now, such individuals would be able to file their tax return/ obtain PAN as Aadhaar is not mandatorily required.

Companies having expatriate employees may take note of this change and also make such employees aware of the change.

<sup>1</sup> Notification No. 37/2017, F.No. 370133/6/2017-TPL, dated 11 May, 2017

If your interest lies in a specific area or subject, do advise us so we can send you only the relevant alerts. For any additional information, please reach out to your PwC relationship manager or write in to [\*\*\*pwctr.knowledgemanagement@in.pwc.com\*\*\*](mailto:pwctr.knowledgemanagement@in.pwc.com)

With Best Regards  
PwC TRS Team

#### **About PwC**

At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 157 countries with more than 223,000 people who are committed to delivering quality in assurance, advisory and tax services. Find out more and tell us what matters to you by visiting us at [www.pwc.com](http://www.pwc.com).

In India, PwC has offices in these cities: Ahmedabad, Bengaluru, Chennai, Delhi NCR, Hyderabad, Kolkata, Mumbai and Pune. For more information about PwC India's service offerings, visit [\*\*www.pwc.com/in\*\*](http://www.pwc.com/in)

PwC refers to the PwC International network and/or one or more of its member firms, each of which is a separate, independent and distinct legal entity. Please see [www.pwc.com/structure](http://www.pwc.com/structure) for further details.

©2017 PwC. All rights reserved

Follow us on [Facebook](#), [LinkedIn](#), [Twitter](#) and [YouTube](#).

© 2017 PricewaterhouseCoopers Private Limited. All rights reserved. In this document, "PwC" refers to PricewaterhouseCoopers Private Limited (a limited liability company in India having Corporate Identity Number or CIN : U74140WB1983PTC036093), which is a member firm of PricewaterhouseCoopers International Limited (PwCIL), each member firm of which is a separate legal entity

---

***Our Tax & Regulatory Services*** **Direct Tax** **Indirect Tax** **Transfer Pricing** **Regulatory** **M & A**  
**Tax Controversy and Dispute Resolution** **Financial Services**

---

NOTE : If you wish to unsubscribe receiving communications, please send in a blank email as reply to this mail with subject line "Unsubscribe".

---