

Form 95 – Non-Citizens (Individual):

1. What is Form 95?

Ans: Form 95 is an application form for allotment of PAN for individuals who are not citizens of India.

2. Who should apply using Form 95?

Ans: Foreign individuals requiring PAN for transactions in India can apply for PAN by filing Form 95.

3. What are the prescribed documents for Individual (Non-Citizen) for Form 95 under rule 158 of Income Tax Rules, 2026?

Ans:

Proof of Identity	Proof of Date of Birth	Proof of Address
a) Copy of Passport; or b) copy of person of Indian Origin card or c) copy of Overseas Citizenship of India Card issued or d) copy of other national or citizenship Identification Number or Taxpayer Identification Number duly attested by Apostille or by Indian embassy or High Commission or Consulate in the country where the applicant is located.	a) Copy of Passport; or b) copy of person of Indian Origin card or c) copy of Overseas Citizenship of India Card or d) copy of other national or citizenship Identification Number or Taxpayer Identification Number containing date, month and year of birth duly attested by Apostille or e) birth certificate issued by the municipal authority or any office authorised to issue birth and death certificate	a) copy of Passport; or b) copy of person of Indian Origin card or c) copy of Overseas Citizenship of India Card or d) copy of other national or citizenship Identification Number or Taxpayer Identification Number duly attested by Apostille or by Indian embassy or High Commission or Consulate in the country where the applicant is located or e) copy of bank account statement in the country of residence; or

	by the Registrar of Birth and Deaths or the Indian Consulate or f) copy of birth certificate containing date, month and year of birth issued by any foreign authority and duly attested by Apostille or by Indian embassy or High Commission or Consulate in the country where the applicant is located.	f) copy of Non-resident External bank account statement in India; or g) copy of certificate of residence in India or Residential permit issued by the State Police Authority; or h) copy of the registration certificate issued by the Foreigner's Registration Office showing Indian address; or i) copy of Visa granted and copy of appointment letter or contract from Indian Company and Certificate (in original) of Indian Address issued by the employer.
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