

INSTRUCTIONS FOR FILLING COMMON APPLICATION FORM (CAF)

- a) CAF should be filled by the applicants in Electronic mode and legibly in BLOCK LETTERS.
- b) 'Individual' applicants should affix two recent colour photographs with white background (size 4.5 cm x 3.5 cm) in the space provided on the form. The photographs should not be stapled or clipped to the form. The clarity of image on PAN card will depend on the quality and clarity of photograph affixed on the form. Since this form is to be submitted in electronic mode, one photograph should be affixed electronically and another to be affixed in the box provided on the right side of the form.
- c) Signature / Left hand thumb impression should be provided across the photo affixed on the left side of the form in such a manner that portion of signature/impression is on photo as well as on form.
- d) Thumb impression, if used, should be attested by a Notary Public or an authorized officer in respective country of residence under official seal and stamp.
- e) AO code (Area Code, AO Type, Range Code and AO Number) of the Jurisdictional Assessing Officer must be filled up by the applicant. These details can be obtained from the Income Tax Office or PAN Centre or websites of PAN Service Providers on www.utiitsl.com or www.tinpan.proteantech.in/
- f) Once the form is duly filled in by the applicant in electronic mode and supporting documents uploaded on the inter-face of the respective Depository, the same shall flow to the Designated Depository Participant (DDP) in electronic manner. The applicant shall thereafter have to take a print of the duly filled form. The duly filled printed form should be signed by applicant and be submitted in physical mode along with requisite documents in original to the Designated Depository Participant (DDP). Applicant should sign on each page of the Form before sending.
- g) The applicant may use digital signatures for the purpose of execution of CAF and other registration related documents, provided such digital signatures are in accordance with the provisions of the Information Technology Act, 2000. Detailed process flows and FAQs related to obtaining a DSC are available here on the India Market Access Portal (<https://indiamarketaccess.in/digital-signature-certificate/>)
- h) The applicant should submit the applicable fees for SEBI registration and issuance of PAN along with the form to concerned DDP. The application without fees shall be rejected, The DDP shall thereafter transmit appropriate amount to SEBI and Income Tax department.
- i) Once the PAN is generated, Custodian shall do the KYC. It is mandatory to provide KYC details in case of an application filled by a Foreign Portfolio Investor (FPI) as prescribed under the regulations issued by Securities & Exchange Board of India (SEBI). Please refer the guidelines issued by the SEBI & Prevention of Money Laundering Act for filling these details.
- j) Some of the information in the form would be pre-filled to the extent possible.
- k) Guidelines for filling the Common Application Form (CAF):

Field No.	Field Name	Guidelines for filling the form
1	Name of the Applicant	For Individual: The first, middle and last name shall be provided in full without any abbreviations. For Non-Individual: The name shall be provided in full.

INSTRUCTIONS FOR FILLING COMMON APPLICATION FORM (CAF)

3	<p>a). Date of Birth/ Incorporation/ Agreement/ Partnership or Trust Deed/ Formation of body of Individuals or Association of Persons</p> <p>b). Date of Commencement of Business</p>	Date cannot be a future date.
6	<p>a.) Registered /Residence Address</p> <p>b.) Office Address</p> <p>c.)Address of Communication/Correspondence</p> <p>d.) Contact Details:</p>	<p>For all categories of applicants, it is necessary to mention complete address.</p> <p>Applicant may indicate either 'Residence' or 'Office' as the Address for Communication/ Correspondence. All communication/ Correspondence will be sent at the address indicated in this field.</p> <p>For all categories of applicants, it is necessary to mention complete address.</p> <ul style="list-style-type: none"> • Mobile No.: Mobile No. should include Country code (ISD Code). • Email ID: Email ID is mandatory for all applicants • Landline No. with Country/ ISD Code and Area/STD Code: Telephone number should include country code /ISD code and Area/STD code <p>All communications will be sent on provided mobile no. \ Email ID. CBDT has issued clarification to SEBI that in case, the mobile number of the FPI is not available, landline number can be provided (in place of mobile number) in the contact details.</p>
7	Information regarding Ultimate Beneficial Owner (End Natural Person):	<p>Furnish Ultimate Beneficial Owner (UBO) information as applicable. Ultimate beneficial owner shall be as provided under the circular on AML/ CFT & KYC issued by SEBI from time to time. Any natural person identified as the Ultimate Beneficial Owner (UBO) should not be a legal representative, such as a nominee, legal counsel/ attorney, trustee, accountant, administrator etc. 'Control' is as defined in accordance with rule 9(3) of Prevention of Money - laundering (Maintenance of records) Rules, 2005 as amended from time to time. In case the UBO holds India PAN (local tax ID), details of the same need to be provided in the last column of the BO table.</p> <p>List of values in 'Ultimately holding Beneficial ownership' (drop down box)</p> <p>1) 10%</p> <p>2) 15%</p> <p>3) Others. If Others, Please specify _____</p> <p>The details required at column no. 8 are exempted for category I applicants as well as Category II applicants with sub category (5)(b)(i) viz., Appropriately regulated funds not eligible as Category I FPI.</p>

INSTRUCTIONS FOR FILLING COMMON APPLICATION FORM (CAF)

9	Documents submitted as a. Proof of Identity (POI), b. Proof of Address (POA)	<p>List of values in ‘Proof of Identity’ (POI) (drop down box)</p> <p>FOR INDIVIDUALS</p> <p>A - Passport Number (Please specify Passport Expiry Date: __/__/____)</p> <p>B - Voter ID Card</p> <p>C - PAN card with Photograph</p> <p>D - Driving Licence Number (Please specify Driving Licence Expiry Date: __/__/____)</p> <p>F -</p> <p>Z - Others (any document notified by the central/ state government and its Departments, Statutory/ Regulatory Authorities, Tax Authorities, Identification Number _____)</p> <p>FOR NON-INDIVIDUALS</p> <ol style="list-style-type: none">1) Certificate of Incorporation/ Formation2) Registration Certificate3) Memorandum or Articles of Association/ Partnership Deed/ Trust Deed/ Prospectus/ Offering Memorandum or Equivalent Document <p>Clarification / Guidelines for filling ‘Proof of Identity [PoI]’ section</p> <ol style="list-style-type: none">1. If Driving License Number or Passport is provided as Proof of Identity, then expiry date is to be mandatorily furnished.2. Mention Identification / Reference number, if ‘Z- Others (any document notified by the central government)’ is selected.3. One copy of any of the mentioned Proof of Identity [PoI] needs to be submitted.4. Copies of all the documents submitted by the applicant should be self-attested and accompanied by originals for verification OR Copies should be properly attested by entities authorized for attesting the documents5. If any proof of identity is in a foreign language, then translation into English is required. <p>List of values in ‘Proof of Address’ (POA) (drop down box)</p> <p>FOR INDIVIDUALS</p> <ol style="list-style-type: none">1) Passport2) Driving Licence3) Voter Identity Card4) NREGA Job Card5) Others (any document notified by the central/state government and its Departments, Statutory/Regulatory Authorities, Tax Authorities) _____ <p>FOR NON-INDIVIDUALS</p> <ol style="list-style-type: none">1) Certification of Incorporation/ Formation2) Registration Certificate3) Category 1 and Category 2 FPIs: Power of Attorney given by FPI to Custodians (duly notarized and/or apostiled or consularised) that mentions the registered address of the FPI4) Utility bill, which is not more than two months old, of any service provider (landline or electricity);
---	--	---

INSTRUCTIONS FOR FILLING COMMON APPLICATION FORM (CAF)

		<p>5) Bank account statement, not more than 3 months old Document with address, issued by Central/State Government and its Departments, Statutory/Regulatory Authorities, Tax Authorities.</p> <p>Clarification / Guidelines on filling 'Proof of Address [PoA]-section</p> <ol style="list-style-type: none"> 1. One copy of any one of the mentioned PoA needs to be submitted. <ol style="list-style-type: none"> i. Copies of all the documents submitted by the applicant should be self-attested and accompanied by originals for verification OR ii. Copies should be properly attested by entities authorized for attesting the documents. 2. PoA to be submitted only if the submitted Pol does not have an address or address as per Pol is invalid or not in force. 3. Name & address of the applicant mentioned on the KYC form, should match with the documentary proof submitted. 4. If correspondence & permanent address are different, then proofs for both have to be submitted. 5. If any proof of address is in a foreign language, then translation into English is required.
10	Politically Exposed Person	<p>Politically Exposed Persons (PEP) are defined as individuals who are or have been entrusted with prominent public functions in a foreign country, e.g., Heads of States or of Governments, senior politicians, senior Government/judicial/military officers, senior executives of state owned corporations, important political party officials, etc.</p>
13	Category of Applicant	<p>List of values in 'Type of Category' for FPI (drop down box)</p> <ol style="list-style-type: none"> 1) Category- I 2) Category- II <p>List of values in 'Name of Sub Category of FPI' (drop down box)</p> <p>a. "Category I foreign portfolio investor" shall include –</p> <ol style="list-style-type: none"> (i) Government and Government related investors such as central banks, sovereign wealth funds, international or multilateral organizations or agencies including entities controlled or at least 75% directly or indirectly owned by such Government and Government related investor(s); (ii) Pension funds and university funds; (iii) Appropriately regulated entities such as insurance or reinsurance entities, banks, asset management companies, investment managers, investment advisors, portfolio managers, broker dealers and swap dealers; (iv) Entities from the Financial Action Task Force member countries, or from any country specified by the Central Government by an order or by way of an agreement or treaty with other sovereign Governments, which are –

INSTRUCTIONS FOR FILLING COMMON APPLICATION FORM (CAF)

		<p>I. Appropriately regulated funds;</p> <p>II. Unregulated funds whose investment manager is appropriately regulated and registered as a Category I foreign portfolio investor: Provided that the investment manager undertakes the responsibility of all the acts of commission or omission of such unregulated fund;</p> <p>III. University related endowments of such universities that have been in existence for more than five years;</p> <p>(v) An entity (A) whose investment manager is from the Financial Action Task Force member country and such an investment manager is registered as a Category I foreign portfolio investor; or (B) which is at least seventy-five per cent owned, directly or indirectly by another entity, eligible under sub-clause (ii), (iii) and (iv) of clause (a) of this regulation and such an eligible entity is from a Financial Action Task Force member country:</p> <p>Provided that such an investment manager or eligible entity undertakes the responsibility of all the acts of commission or omission of the applicants seeking registration under this sub-clause.</p> <p>b. "Category II foreign portfolio investor" shall include all the investors not eligible under Category I foreign portfolio investors such as –</p> <p>(i) appropriately regulated funds not eligible as Category-I foreign portfolio investor;</p> <p>(ii) endowments and foundations;</p> <p>(iii) charitable organisations;</p> <p>(iv) corporate bodies;</p> <p>(v) family offices;</p> <p>(vi) Individuals;</p> <p>(vii) appropriately regulated entities investing on behalf of their client, as per conditions specified by the Board from time to time;</p> <p>(viii) Unregulated funds in the form of limited partnership and trusts;</p> <p>Explanation: An applicant incorporated or established in an International Financial Services Centre shall be deemed to be appropriately regulated.</p> <p>In case of Investment manager proposed to be registered under Category I, it may be clarified whether it is investing entity or not.</p>
16	Whether the applicant has provided a valid self-certification/ FATCA/CRS declaration	Foreign entity cannot open demat account for investment in India without valid self-certification/ FATCA/CRS declaration form (Not mandatory for non-investing FPIs).
17	Information pertaining to the compliance officer	This field is applicable to Non-Individuals
25	Status of Applicant:	This field is mandatory for all categories of applicants.

INSTRUCTIONS FOR FILLING COMMON APPLICATION FORM (CAF)

26	Taxpayer Identification Number (TIN) in the Country of Residence	CBDT has issued clarification to SEBI that in cases where TIN or its equivalent is not applicable for a jurisdiction, the TIN field may be filled with "0000000000" value.
29	Representative Assessee (RA) /Authorized Representative (AR)	CBDT has issued following clarifications to SEBI with respect of issuance of PAN to FPIs:
30	Documents submitted as Proof of Identity, Proof of Address of Representative Assessee/ Authorized Representative	<ol style="list-style-type: none"> 1. For the purposes of the RA/AR field, the name of Authorised Signatory (AS) as captured in the CAF, who has been authorized by the FPI to sign the CAF shall suffice. In this regard, the liability of the AS named in the RA/AR field is solely limited to the purpose of applying for PAN. No supporting documents in respect of AS/RA/AR need to be furnished. 2. In the address, mobile no./ landline no. and email ID fields with respect to the RA/AR, the address, mobile no./landline no. and email ID of AS may be provided, if available. If these details are not available, such details with reference to the FPI can be provided. 3. If PAN, Aadhaar and Passport Number of the AS are available, the same may be furnished. In case these details are not available, the FPI registration number can be provided.
31	Documents submitted as Proof of Identity, Proof of Address and Proof of Date of Birth /Proof of Date of Incorporation/Agreement/ Partnership or Trust Deed/ Formation of Body of Individuals or Association of Persons of the Applicant for PAN	Please refer to the instructions (as specified in Rule 158 of Income-tax Rules, 2026) for list of mandatory certified documents to be submitted as applicable.
35	Citizenship Status	<p>This field is mandatory for individual applicants. Values in 'Citizenship Status' is auto tick as Foreigner.</p> <p>For FPI applicants, only Foreigner (Citizenship Status) shall be applicable. In case of Foreigner, please specify country of citizenship as applicable.</p>
Signature/ Thumb impression		<p>Application must be signed by (i) the applicant; or (ii) Director of a Company; or (iii) Authorised Signatory in case of AOP, Body of Individuals, Local Authority and Artificial Juridical Person; or (iv) Partner in case of Firm/LLP; or (v) Trustee; or (vi) Representative Assessee; or (vii) Authorised Representative.</p> <p>The applicant may use digital signatures for the purpose of execution of CAF, provided such digital signatures are in accordance with the provisions of the Information Technology Act, 2000.</p> <p>Detailed process flows and FAQs related to obtaining a DSC are available here on the India Market Access Portal (https://indiamarketaccess.in/digital-signature-certificate/)</p>