

Notification on Change of FC-3 Filing Date

Ministry of Home Affairs has brought out an Amendment to Foreign Contribution (Regulation) Rules Vide Notification GSR 83 (E)No. F.No. II/21022/23(43)/2007-FCRA-II dt.08.02.2008 to the filing date of FC-3 Returns from 31st July to 31st December.

[Click here to view the Notification](#)

However, even though, the Ministry of Home Affairs has changed rule 4(A) regarding filing of FC-3 return vide the above mentioned notification to allow that the return filing can be done within a period of 9 months from the end of the year i.e. 31st December, as per rule 8(2) also FC-3 statement along with balance sheet and receipt and payment account is required to be submitted. The period as per this rule 8(2) still states as within 4 months, i.e. 31st July. No amendment has been made to this rule. Therefore, the applicable last date for filing of return remains unclear. A suitable amendment to rule 8(2) is also required to correct the anomaly.

- FMSF