
NABHI'S

Compilation of
FOREIGN
CONTRIBUTION
(REGULATION)

ACT, 1976

And

FOREIGN CONTRIBUTION
(REGULATION) RULES, 1976
FOREIGN (GIFTS OR PRESENTATIONS)
REGULATIONS, 1978

Alongwith

A Guide to
Foreign Contribution and Hospitality

2000



A NABHI PUBLICATION

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Compilation of
**FOREIGN CONTRIBUTION
(REGULATION) ACT, 1976**
&
**FOREIGN CONTRIBUTION
(REGULATION) RULES, 1976**

Alongwith
**Foreign Contribution (Acceptance
or Retention of Gifts or Presentations)
Regulations, 1978**

And
**A GUIDE TO FOREIGN
CONTRIBUTION AND HOSPITALITY**
2000



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A Guide to Foreign Contribution and Hospitality

Applicability of FCRA

Acceptance and utilisation of foreign contribution and hospitality by associations, whether incorporated or not, is regulated by the Foreign Contribution (Regulation) Act, 1976.

The Act applies to :

- (a) any association whether registered as a legal entity that is society, trust or charitable (Section 25) Company, or not, having an office in India with the objective of carrying out cultural, economic, educational, religious or social programmes;
- (b) any foreign branch, subsidiary or associate of any Indian organisation; and
- (c) any citizen of India whether residing in India or outside India.

Associations eligible to receive Foreign Contribution

For the purpose of acceptance of foreign contribution and hospitality, associations have been divided into three categories, viz. :

- (1) Associations registered with the Central Government.
- (2) Associations not registered with the Central Government.
- (3) Organisations of political nature.

Associations registered with the Central Government

Associations (other than organisations of political nature) having a definite cultural, economic, educational, religious or social programme can accept foreign contribution, after being registered with the Central Government. Such associations can receive foreign contribution only through such branches of a bank as it may specify in its application for registration.

All such registered associations have to give, an intimation in Form FC 3, in duplicate, to the Central Government as to the amount of foreign contribution and the source from which it is received and the manner in which it is utilised.

Where such association obtains any foreign contribution through any branch other than the designated branch or fails to give such intimation as aforesaid or gives any intimation which is false, the Central Government may prohibit such association from accepting any foreign contribution without its prior permission.

Associations not registered with the Central Government

Associations which are not registered or which have been denied registration may receive foreign contribution with specific prior permission of the Central Government.

Such associations are also required to send intimation in the same manner, as in case of registered associations, discussed above.

Organisations of Political Nature

The organisations of political nature, not being a political party, should not accept foreign contribution except with the prior permission of the Central Government. Any person accepting foreign contribution or foreign currency on behalf of any such organisation is also required to obtain prior permission of the Central Government.

Persons/Associations not eligible to receive Foreign Contribution

Following persons are totally prohibited from receiving any foreign contribution :

- (i) Candidates for political elections,
- (ii) Correspondents, columnists, cartoonists, editors, owners, printers or publishers of a newspaper registered under the Press and Registration of Books Act, 1867.
Note : Persons whose publication falls in category B, can claim exemption from the provisions of this clause, vide Notification No. S.O. 760(E) dated 4.8.1987.¹
- (iii) Judges
- (iv) Government servants or employee of a Government company or a Corporation owned or controlled by the Government.
- (v) Members of any Legislature (i.e. Parliament and State Legislatures).
- (vi) Political parties and their office-bearers.

[Sec. 4]

Foreign Contribution

'Foreign contribution' has been defined in section 2(1)(c) to mean receipt (by way of donation, delivery or transfer) from any foreign source, of (i) any Indian or foreign currency, (ii) any article (excluding personal gifts of value of upto Rs. 1000), and (iii) any foreign security.

Foreign contribution also includes contributions received from one or more organisations within India whose original source is foreign e.g. Foreign source 'A' transfers funds to organisation 'B'. 'B' further transfers some of these funds to another organisation, 'C', which further transfers some of these funds to another organisation, 'D'. All these transactions are of foreign contribution and thus organisations 'C' and 'D' are also in receipt of foreign contribution besides organisation 'B'. It is the duty of the organisation which transfers the funds to ensure that no foreign contribution is transferred to any organisation which is not registered under the FCRA or which has not obtained Prior Permission.

1. Text of the Notification is given in the end of this Book.

Foreign Source

'Foreign source' has been defined in section 2(1)(e) to include a foreign Government and its agencies, any international agency, a foreign company (including its subsidiary), a foreign corporation, a multi-national corporation, a company with more than 50% foreign equity, a trade union in any foreign country, a foreign trust or foundation, a society, club or other association of individuals formed or registered outside India, and a foreign citizen.

However, certain notified institutions are not considered as foreign source.¹

Foreign Hospitality

Section 2(1)(d) defines 'foreign hospitality' to mean any offer made by a foreign source for providing a person with the costs of travel to any foreign country/territory or with free board, lodging, transport or medical treatment.

Section 9 prohibits a member of a Legislature, office-bearer of a political party, Judge, Government servant and employee of a Government company/corporation, from accepting any foreign hospitality without obtaining prior permission of the Central Government. The Central Government has exempted the members of Government sponsored delegations and employees of Corporations (under an agreement with the foreign country or a training programme) from seeking prior permission for acceptance of foreign hospitality.

Besides, prior permission shall not be necessary for receiving a foreign hospitality in the form of emergent medical aid needed on account of a sudden illness contracted during a foreign visit, provided an intimation of the same is sent to the Central Government within one month of its receipt. Such intimation is to be given on a plain paper.

Registration/Prior Permission

Any society, trust or charitable company, carrying on educational, charitable, religious, economic, cultural or social welfare activities, and desirous of receiving any foreign contribution from a foreign source, is required to obtain registration under Section 6(1) of the Act. Any such association which is not registered or which has been denied registration, can receive foreign contribution only after obtaining prior permission from the Central Government under section 6(1A) of the Act.

An organisation cannot receive project grants from foreign countries through another organisation registered under FCRA, unless the former organisation has obtained either registration or prior permission.

An organisation cannot receive foreign funds on mere filing an application for registration/prior permission, foreign contribution can be received only after the registration/prior permission is actually obtained.

1. For text of Notifications, see at the end of this Book.

Registration Procedure

In order to obtain registration under the FCRA, the applicant association should preferably be incorporated as a legal entity, that is, as a society, trust or a charitable (section 25) company and should have been working for a period of atleast three years. The association must not have received any foreign contribution earlier without prior permission of the Government.

The application for registration is to be made in Form FC-8, along with the following documents:

- (i) The Memorandum of Association/Instrument creating the trust.
- (ii) A certified copy of the Registration Certificate of the trust/society.
- (iii) A report on the organisation's activities.
- (iv) A copy of the audited accounts for the last three years.

Besides, the application includes information, such as the nature and main objects of the organisation, the name of the religion in case of a religious organisation, the names and addresses of the important office-bearers and the chief functionary, the name of the bank, branch, address and account number designated by the applicant organisation, for receiving any foreign contribution, etc.

The revised application form now requires of the following supplementary information:

1. Whether the association is functioning as editor, printer or publisher of a registered newspaper or magazine registered under the Press & Registration of Books Act, 1867. If so, details thereof.
2. Whether the association has any parent and/or sister concerns. If so please mention :
 - (i) their FCRA Registration number, and/or
 - (ii) the reference number and date.
3. Whether any other application was filed earlier. If so, mention its date and reference number and the date of any communication received from the Ministry.
4. Whether the association is in receipt of foreign contribution and whether prior permission was obtained or not.
5. Details of activities during the past three years.
6. Details of its area of operation.
7. Details of the paid staff employed both full time and part time.
8. Details of movable/immovable assets owned by the association.

The application duly signed by the chief functionary, should be sent to the Secretary, FCRA Division, Ministry of Home Affairs, Government of India, Lok Nayak Bhavan, Khan Market, New Delhi. The application should be sent by Registered Post-Acknowledgement due. The acknowledgement should be preserved safely till the registration is allowed.

The FCRA Division verifies the claims of the applicant organisation about its activities through its sources before taking a decision as to whether or not to grant registration under the FCRA.

Thereafter, the FCRA division either grants registration or rejects the application. The organisations who are denied registration can then only accept foreign contribution by obtaining Prior Permission under section 6(1A) of the Act.

The designated bank account should not be operated until the registration is obtained.

Prior Permission Procedure

Prior Permission is required be obtained only for a specific amount from one or more specific agencies, it is not a blanket permission to receive any amount from any agency.

The application has to be made in Form FC-1A (or FC-1 in case of political organisations and FC-2 for accepting foreign hospitality). The application duly signed by the chief functionary should be forwarded with the following enclosures:

- (i) a commitment letter from the donor agency.
- (ii) a copy of project report of the activities to be carried out within the specified time-frame alongwith details of projected receipts and outlays.
- (iii) a copy of the Gazette notification of the Central Government directing the organisation to seek Prior Permission, if any.

The application should be duly filled in including the information as to, the nature of the contribution—whether cash or kind, the amount to be received, the mode and the channel of receipt, particulars of the foreign source, the nature of relationship with the foreign source, the names and addresses of the office-bearers and the chief-functionary, the name of the bank and address of the branch along with the bank account number etc.

The revised application form now requires of the applicant organisation to furnish following supplementary information :

- (a) A project report for the amount of foreign contribution, with details of how, when and where the amount shall be spent.
- (b) Whether the association is a registered owner/printer/publisher/editor of any newspaper or magazine.
- (c) Whether the organisation ever applied for registration under the FCRA. If so, the details thereof.
- (d) Whether the organisation ever received foreign contribution without getting registered under the FCRA or without getting Prior Permission. If so, full particulars thereof.
- (e) Report on the activities of the association, since its inception.
- (f) Names and addresses of the Governing body members/office bearers and the beneficiaries and the specific region(s)/area(s) covered by the projects.
- (g) Whether the organisation has obtained clearance from the nodal ministry. If so, a photostat copy of their clearance letter.
- (h) Whether the foreign donor is a private organisation or a foreign Government or its agency.
- (i) In cases where the donor is a foreign Government or its agency, following additional information is to be furnished :

- (i) A detailed report on how the aid is to be used, the specific geographical area to be covered, the time frame envisaged etc.
- (ii) A copy of the letter from its Foreign Mission in India agreeing to give assistance along with a certificate by the Mission that necessary clearance has been obtained from the Ministry of External Affairs.

The application should be sent to the FCRA Division, by registered post-acknowledgement due. The acknowledgement should be preserved safely till the permission is granted.

The FCRA Division gets the claims of the applicant organisation about its activities verified through its sources before taking a decision as to whether or not to grant permission under FCRA.

The time limit for disposing the application is 90 days from the date of receipt of the application. However, in case of special difficulty in disposing the application the Central Government can take another 30 days and inform the applicant.

If the application is not disposed of within 90 days or an extended period of 120 days, the applicant can take it for granted that Prior Permission is given. However, to be on the safe side, the applicant organisation should obtain confirmation about the grant or refusal of permission. The designated bank account should not be operated until the permission is obtained.

Operation of Bank Account

Only one bank should be maintained and operated exclusively for receipt of foreign contribution. The details of such a bank account should have been informed to the FCRA Division while making the application for registration or prior permission and it should have been specified in the Registration letter or Prior Permission order.

If the organisation wants to change the designated bank account then a fresh application in appropriate form must be made justifying the reasons necessitating such a change.

After receipt of the above permission the new account can be operated. However, as soon as the permission for change of bank account is obtained the old account should be closed and the remaining amount in it be transferred to the new bank account.

No local contribution should be transacted through this bank account. Similarly, no funds should be transferred to any other bank account maintained for local contribution.

Filing of Returns

Every organisation in receipt of foreign contribution must furnish to the Secretary, FCRA Division, Ministry of Home Affairs, Government of India, Lok Nayak Bhavan, New Delhi - 110 003, the following returns in duplicate within 4 months¹ from the close of the financial year—

1. Subs. for "60 days" vide GSR 592(E), dt. 27.12.1996.

- (i) Form FC-3 duly signed by the chief functionary and certified by the Chartered Accountant.
- (ii) The Balance sheet as on 31st March.
- (iii) The Receipts and Payments Account for the year ended 31st March.
- (iv) A list of contributions in kind and the utilisation thereof.

Though the rules do not specifically require, it is advisable to submit the following additional reports also :

- (i) The Income and Expenditure account for the year ended 31st March.
- (ii) A narrative report of the activities of the organisation.

If the organisation has remitted foreign contribution to other organisations the name of the recipient organisation and its FCRA number should be furnished.

Maintenance of Accounts

A separate set of books of accounts must be maintained exclusively for foreign contribution received and utilised. A Cash Book and Ledger must be maintained in the double entry system of book-keeping.

In respect of foreign contribution received in kind such as articles, vehicles, medicines etc., the accounts must be maintained in Form FC-6.

In respect of foreign securities if any the accounts shall be maintained in Form FC-7.

The accounts for foreign contribution shall be maintained for the financial year beginning from 1st April to 31st March both for cash and contributions in kind.

Audit

Every organisation in receipt of foreign contribution must get its accounts audited by a Chartered Accountant.

The auditor has to certify and issue the following reports :

- (i) Intimation of Foreign Contribution in Form FC-3.
- (ii) Balance Sheet as on 31st March.
- (iii) Statement of Receipts and Payments Account for the year ending 31st March.

The auditor also has to review the records including Form FC-6, (the Articles Account) and certify the receipt and utilisation of foreign contributions in kind such as vehicles, medicines etc. The foreign contribution in kind has to be reported through Form FC-3 and be reflected in the Balance Sheet and also in the Receipts and Payments Account.

In the event of Central Government having any reasonable cause to believe that provisions of the Act are being contravened, it may appoint a Group A officer to audit the accounts of the association receiving foreign contribution.

Penalty

Any person who accepts or assists any person or association in accepting any foreign contribution in contravention of the provision of this Act or Rules, shall be punishable with imprisonment for a term upto five years or with fine or both.

Under Section 16 if any person is found to be in possession of any article exceeding Rs. 1,000/- in value, or any currency in contravention of the Act, then the Central Government may seize such an article or currency.

Under Section 18 of the Act, the article or currency can also be confiscated. Where an article or currency liable for confiscation is not available, an additional fine upto five times the value of the article or currency, or one thousand rupees, whichever is more, shall be imposed under section 24 of the Act.

Under Section 25 of the Act, in case of offences for which no separate punishment is provided for, imprisonment for a term of one year or a fine upto Rs. 1,000/- or both, shall be imposed.

The Foreign Contribution (Regulation) Act, 1976

An Act to regulate the acceptance and utilisation of foreign contribution or foreign hospitality by certain persons or associations, with a view to ensuring that parliamentary institutions, political associations and academic and other voluntary organisations as well as individuals working in the important areas of national life may function in a manner consistent with the values of sovereign democratic republic, and for matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Twenty-seventh Year of the Republic of India as follows :

CHAPTER I PRELIMINARY

1. Short title, extent, application and commencement—(1) This Act may be called the Foreign Contribution (Regulation) Act, 1976.

(2) It extends to the whole of India, and it shall also apply to—

- (a) citizens of India outside India; and
- (b) associates, branches of subsidiaries outside India, of companies or bodies corporate, registered or incorporated in India.

(3) It shall come into force on such date¹ as the Central Government may, by notification in the Official Gazette, appoint.

2. Definitions—(1) In this Act, unless the context otherwise requires,—

- (a) "association" means an association of individuals, whether incorporated or not, having an office in India and includes a society, whether registered under the Societies Registration Act, 1860 (21 of 1860), or not, and any other organisation, by whatever name called;
- (b) "candidate for election" means a person who has been duly nominated as a candidate for election to any Legislature;
- (c) "foreign contribution" means the donation, delivery or transfer made by any foreign source,—
 - (i) of any article, not being an article given to a person as a gift for his personal use, if the market value, in India, of such article, on the date of such gift, does not exceed one thousand rupees;
 - (ii) of any currency, whether Indian or foreign;
 - (iii) of any foreign security as defined in clause (i) of Section 2 of the Foreign Exchange Regulation Act, 1973 (46 of 1973);

²**[Explanation]**—A donation, delivery or transfer of any article, currency or foreign security referred to in this clause by any person who has received it from any foreign

1. August 5, 1976 vide GSR 775 (E), dt. 5-8-1976
2. Ins. by Act 1 of 1985, S. 2 (w.e.f. 20-10-1984).

source, either directly or through one or more persons, shall also be deemed to be foreign contribution within the meaning of this clause;]

(d) "foreign hospitality" means any offer, not being a purely casual one, made by a foreign source for providing a person with the costs of travel to any foreign country or territory or with free board, lodging, transport or medical treatment;

(e) "foreign source" includes -

(i) the Government of any foreign country or territory and any agency of such Government,

(ii) any international agency, not being the United Nations or any of its specialised agencies, the World Bank, International Monetary Fund or such other agency as the Central Government may, by notification in the Official Gazette, specify in this behalf,¹

(iii) a foreign company within the meaning of Section 591 of the Companies Act, 1956 (1 of 1956), and also includes -

(a) a company which is a subsidiary of a foreign company, and

(b) a multi-national corporation within the meaning of this Act,

(iv) a corporation, not being a foreign company, incorporated in a foreign country or territory,

(v) a multi-national corporation within the meaning of this Act,

(vi) a company within the meaning of the Companies Act, 1956 (1 of 1956), if more than one-half of the nominal value of its share capital is held, either singly or in the aggregate, by one or more of the following, namely :

(a) Government of a foreign country or territory,

(b) citizens of a foreign country or territory,

(c) corporations incorporated in a foreign country or territory,

(d) trusts, societies or other associations of individuals (whether incorporated or not), formed or registered in a foreign country or territory,

(vii) a trade union in any foreign country or territory, whether or not registered in such foreign country or territory,

(viii) a foreign trust by whatever name called, or a foreign foundation which is either in the nature of trust or is mainly financed by a foreign country or territory,

(ix) a society, club or other association of individuals formed or registered outside India,

(x) a citizen of a foreign country,

but does not include any foreign institution which has been permitted by the Central Government by notification in the Official Gazette, to carry on its activities in India;

(f) "Legislature" means -

1. European Community shall not be treated as foreign source vide Notification No. S.O. 841(E), dt. 10.12.1991, text given in the end of this Book.

- (i) either House of Parliament,
- (ii) the Legislative Assembly of a State, or in the case of a State having a Legislative Council, either House of the Legislature of that State,
- (iii) Legislative Assembly of a Union territory constituted under the Government of Union Territories Act, 1963 (20 of 1963),
- (iv) the Metropolitan Council of Delhi constituted under Section 3 of the Delhi Administration Act, 1966 (19 of 1966),
- (v) Municipal Corporations in metropolitan areas as defined in the Code of Criminal Procedure, 1973 (2 of 1974),
- (vi) District Councils and Regional Councils in the States of Assam and Meghalaya and in the Union Territory of Mizoram as provided in the Sixth Schedule to the Constitution, or
- (vii) any other elective body as may be notified by the Central Government, as the case may be;

¹[(g) "political party" means—

- (i) an association or body of individual citizens of India—
 - (1) which is, or is deemed to be, registered with the Election Commission of India as a political party under the Election Symbols (Reservation and Allotment) Order, 1968, as in force for the time being; or
 - (2) which has set up candidates for election to any Legislature, but is not so registered or deemed to be registered under the Election Symbols (Reservation and Allotment) Order, 1968;
- (ii) a political party mentioned in Column 1 of Table I to the notification of the Election Commission of India No. 56/J&K/84, dated the 27th September, 1984, as in force for the time being;]
- (h) "prescribed" means prescribed by rules made under this Act;
- (i) "registered newspaper" means a newspaper registered under the Press and Registration of Books Act, 1867 (25 of 1867);
- (j) "subsidiary" and "associate" have the meanings respectively, assigned to them in the Companies Act, 1956 (1 of 1956);
- (k) "trade union" means a trade union registered under the Trade Unions Act, 1926 (16 of 1926).

Explanation—*For the purposes of this Act, a corporation incorporated in a foreign country or territory shall be deemed to be a multi-national corporation if such corporation—*

- (a) has a subsidiary or a branch or a place of business in two or more countries or territories; or
- (b) carries on business, or otherwise operates, in two or more countries or territories.

* Substituted by Act 1 of 1985, S.2 w.e.f. 20-10-1984.

(2) Words and expressions used herein and not defined but defined in the Foreign Exchange Regulation Act, 1973 (46 of 1973), have the meanings respectively assigned to them in that Act.

(3) Words and expressions used herein and not defined in this Act or in the Foreign Exchange Regulation Act, 1973 (46 of 1973), but defined in the Representation of the People Act, 1950 (43 of 1950) or the Representation of the People Act, 1951 (43 of 1951), have the meanings respectively assigned to them in such Act.

3. Application of other laws not barred – The provisions of this Act shall be in addition to, and not in derogation of, any other law for the time being in force.

CHAPTER II REGULATION OF FOREIGN CONTRIBUTION AND FOREIGN HOSPITALITY

4. Candidate for election, etc. not to accept foreign contribution – (1) No foreign contribution shall be accepted by any –

- (a) candidate for election,
- ¹(b) correspondent, columnist, cartoonist, editor, owner, printer or publisher of a registered newspaper,
- (c) ²[Judge], Government servant or employee of any corporation,
- (d) member of any Legislature,
- (e) political party or office-bearer thereof.

Explanation – In clause (c) and in Section 9, "corporation" means a corporation owned or controlled by Government and includes a Government company as defined in Section 617 of the Companies Act, 1956 (1 of 1956).

(2) (a) No person, resident in India, and no citizen of India resident outside India shall accept any foreign contribution, or acquire or agree to acquire any currency from a foreign source, on behalf of any political party, or any person referred to in sub-section (1), or both.

(b) No person, resident in India, shall deliver any currency, whether Indian or foreign, which has been accepted from any foreign source, to any person if he knows or has reasonable cause to believe that such other person intends, or is likely, to deliver such currency to any political party or any person referred to in sub-section (1), or both.

(c) No citizen of India, resident outside India shall deliver any currency, whether Indian or foreign which has been accepted from any foreign source, to –

- (i) any political party or any person referred to in sub-section (1), or both, or
- (ii) any other person, if he knows or has reasonable cause to believe that such other person intends, or is likely, to deliver such currency to a political party or to any person referred to in sub-section (1), or both.

1. For exemption from this provision, see Notification No. S.O. 760 (E), dt. 3.8.1987, text given in the end of this Book.

2. Subs. by Act 1 of 1985, S. 3 w.e.f. 20.10.1984.

(3) No person receiving any currency, whether Indian or foreign, from a foreign source on behalf of any association, referred to in sub-section (1) of Section 6, shall deliver such currency—

- (i) to any association or organisation other than the association for which it was received, or
- (ii) to any other person, if he knows or has reasonable cause to believe that such other person intends, or is likely, to deliver such currency to an association other than the association for which such currency was received.

5. Organisation of a political nature not to accept foreign contribution except with the prior permission of the Central Government—(1) No organisation of a political nature, not being a political party, shall, accept any foreign contribution except with the prior permission of the Central Government.

Explanation— For the purposes of this section, “organisation of a political nature, not being a political party” means such organisation as the Central Government may, having regard to the activities of the organisation or the ideology propagated by the organisation or the programme of the organisation or the association of the organisation with the activities of any political party, by an order published in the Official Gazette, specify in this behalf.

(2) (a) Except with the prior permission of the Central Government, no person, resident in India, and no citizen of India, resident outside India, shall accept any foreign contribution, or acquire or agree to acquire any foreign currency, on behalf of an organisation referred to in sub-section (1).

(b) Except with the prior permission of the Central Government, no person, resident in India, shall deliver any foreign currency to any person if he knows or has reasonable cause to believe that such other person intends, or is likely to deliver such currency to an organisation referred to in sub-section (1).

(c) Except with the prior approval of the Central Government, no citizen of India, resident outside India, shall deliver any currency, whether Indian or foreign, which has been accepted from any foreign source, to—

- (i) any organisation referred to in sub-section (1), or
- (ii) any person, if he knows or has reasonable cause to believe that such person intends, or is likely, to deliver such currency to an organisation referred to in sub-section (1).

6. Certain associations and persons receiving foreign contribution to give intimation to the Central Government—¹[(1) No association [other than an organisation referred to in sub-section (1) of Section 5] having a definite cultural, economic, educational, religious or social programme shall accept foreign contribution unless such association,—

- (a) registers itself with the Central Government in accordance with the rules made under this Act; and
- (b) agrees to receive such foreign contributions only through such one of the branches of a bank as it may specify in its application for such registration,

1. Subs. for sub-section (1) by Act 1 of 1985, S. 4 w.e.f 1-1-1985.

and every association so registered shall give, within such time and in such manner as may be prescribed, an intimation to the Central Government as to the amount of each foreign contribution received by it, the source from which and the manner in which such foreign contribution was received and the purposes for which and the manner in which, such foreign contribution was utilised by it :

Provided that where such association obtains any foreign contribution through any branch other than the branch of the bank through which it has agreed to receive foreign contribution or fails to give such intimation within the prescribed time or in the prescribed manner, or gives any intimation which is false, the Central Government may, by notification in the Official Gazette, direct that such association shall not, after the date of issue of such notification, accept any foreign contribution without the prior permission of the Central Government.

(1-A) Every association referred to in sub-section (1) may, if it is not registered with the Central Government under that sub-section, accept any foreign contribution only after obtaining the prior permission of the Central Government and shall also give, within such time and in such manner as may be prescribed, an intimation to the Central Government as to the amount of foreign contribution received by it, the source from which and the manner in which such foreign contribution was received and the purposes for which and the manner in which such foreign contribution was utilised by it.]

(2) Every candidate for election, who had received any foreign contribution, at any time within one hundred and eighty days immediately preceding the date on which he is duly nominated as such candidate, shall give, within such time and in such manner as may be prescribed, an intimation to the Central Government as to the amount of foreign contribution received by him, the source from which and the manner in which such foreign contribution was received and the purposes for which and the manner in which such foreign contribution was utilised by him.

7. Recipients of scholarships, etc. to give intimation to the Central Government—(1) Every citizen of India receiving any scholarship, stipend or any payment of a like nature from any foreign source shall give, within such time and in such manner as may be prescribed, an intimation to the Central Government as to the amount of the scholarship, stipend or other payment received by him and the foreign source from which, and the purpose for which, such scholarship, stipend or other payment has been, or is being, received by him.

(2) Where any recurring payments are being received by any citizen of India from any foreign source by way of scholarship, stipend or other payment, it shall be sufficient if the intimation referred to in sub-section (1) includes a precise information as to the intervals at which, and the purpose for which, such recurring payments will be received by such citizen of India.

(3) It shall not be necessary to give such intimation as referred to in sub-section (1) or sub-section (2) in relation to scholarships, stipends or payments of a like nature, if the annual value of such scholarships, stipends or other payments does not exceed such limits as the Central Government may, by rules made under this Act, specify in this behalf.

8. Persons to whom Section 4 shall not apply—Nothing contained in Section 4 shall apply to the acceptance, by any person specified in that section, of any foreign contribution, where such contribution is accepted by him, subject to the provisions of Section 10—

- (a) by way of salary, wages or other remuneration due to him or to any group of persons working under him, from any foreign source or by way of payment in the ordinary course of business transacted in India by such foreign source; or
- (b) by way of payment, in the course of international trade or commerce, or in the ordinary course of business transacted by him outside India; or
- (c) as an agent of a foreign source in relation to any transaction made by such foreign source with Government; or
- (d) by way of a gift or presentation made to him as a member of any Indian delegation, provided that such gift or present was accepted in accordance with the regulations made by the Central Government with regard to the acceptance or retention of such gift or presentation; or
- (e) from his relative when such foreign contribution has been received with the previous permission of the Central Government :

Provided that no such permission shall be required if the amount of foreign contribution received by him from his relative does not exceed, in value, eight thousand rupees per annum and an intimation is given by him to the Central Government as to the amount received, the source from which and the manner in which it was received and the purpose for which and the manner in which it was utilised by him;

- (f) by way of remittance received, in the ordinary course of business, through any official channel, post office, or any authorised dealer in foreign exchange under the Foreign Exchange Regulation Act, 1973 (46 of 1973).

Explanation— In this Act, the expression 'relative' has the meaning assigned to it in the Companies Act, 1956 (1 of 1956).

***9. Restrictions on acceptance of foreign hospitality** – No member of a Legislature, office-bearer of a political party, ¹(Judge), Government servant or employee of any corporation shall, while visiting any country or territory outside India, accept except with the prior permission of the Central Government, any foreign hospitality :

Provided that it shall not be necessary to obtain any such permission for an emergent medical aid needed on account of sudden illness contracted during a visit outside India, but, where such foreign hospitality has been received, the person receiving such hospitality shall give, within one month from the date of receipt of such hospitality, an intimation to the Central Government as to the receipt of such hospitality and the source from which, and the manner in which, such hospitality was received by him.

10. Power of Central Government to prohibit receipt of foreign contribution, etc., in certain cases – The Central Government may –

- (a) prohibit any association, not specified in Section 4, or any person, from accepting any foreign contribution;
- (b) ²[without prejudice to the provisions of sub-section (1) of section 6, require any association specified in that sub-section], to obtain prior permission of the Central Government before accepting any foreign contribution;

* For exemptions from seeking prior permission, see Notifications No. S.O. 5(E) dt. 3.1.1986 and No. S.O. 100 dt. 30.12.1987, text given in the end of the Book.

1. Subs. by Act 1 of 1985, S. 5 w.e.f. 20.10.1984.

2. Subs. by Act 1 of 1985, S. 6 w.e.f. 1.1.1985.

- (c) require any person or class of persons or any association, not being an association specified in Section 6, to furnish intimation within such time and in such manner as may be prescribed as to the amount of any foreign contribution received by such person or class of persons or association, as the case may be, and the source from which and the manner in which such contribution was received and the purpose for which and the manner in which such foreign contribution was utilised;
- (d) require any person or class of persons, not specified in Section 9, to obtain prior permission of the Central Government before accepting any foreign hospitality;
- (e) require any person or class of persons, not specified in Section 9, to furnish intimation, within such time and in such manner as may be prescribed, as to the receipt of any foreign hospitality, the source from which and the manner in which such hospitality was received :

Provided that no such prohibition or requirement shall be made unless the Central Government is satisfied that the acceptance of foreign contribution by such association or person or class of persons, as the case may be, the acceptance of foreign hospitality by such person, is likely to affect prejudicially—

- (i) the sovereignty and integrity of India; or
- (ii) the public interest; or
- (iii) freedom or fairness of election to any Legislature; or
- (iv) friendly relations with any foreign State; or
- (v) harmony between religious, racial, linguistic or regional groups, castes or communities.

11. Application to be made in prescribed form for obtaining prior permission to accept foreign contribution or hospitality—(1) Every individual, association, organisation or other person, who is required by or under this Act to obtain the prior permission of the Central Government to accept any foreign contribution or foreign hospitality, shall, before the acceptance of any such contribution or hospitality, make an application for such permission to the Central Government in such form and in such manner as may be prescribed.

(2) If an application referred to in sub-section (1) is not disposed of within ninety days from the date of receipt of such application, the permission prayed for in such application shall, on the expiry of the said period of ninety days, be deemed to have been granted by the Central Government :

Provided that, where, in relation to an application, the Central Government has informed the applicant the special difficulties by reason of which his application cannot be disposed of within the said period of ninety days, such application shall not, until the expiry of a further period of thirty days, be deemed to have been granted by the Central Government.

CHAPTER III MISCELLANEOUS

12. Power to prohibit payment of currency received in contravention of the Act—Where the Central Government is satisfied, after making such inquiry as it may

deem fit, that any person has in his custody or control any article or currency, whether Indian or foreign, which has been accepted by such person in contravention of any of the provisions of this Act, it may, by order in writing, prohibit such person from paying, delivering transferring or otherwise dealing with, in any manner whatsoever, such article or currency save in accordance with the written orders of the Central Government and a copy of such order shall be served upon the person so prohibited in the prescribed manner, and thereupon the provisions of sub-sections (2), (3), (4) and (5) of Section 7 of the Unlawful Activities (Prevention) Act, 1967 (37 of 1967) shall, so far as may be, apply to, or in relation to, such article or currency and references in the said sub-sections to moneys, securities or credits shall be construed as references to such article or currency.

13. Recipients of foreign contribution to maintain accounts, etc.—Every association, referred to in Section 6, shall maintain, in such form and in such manner as may be prescribed,—

- (a) an account of any foreign contribution received by it, and
- (b) a record as to the manner in which such contribution has been utilised by it.

14. Inspection of accounts or records—If the Central Government has, for any reason, to be recorded in writing, any ground to suspect that any provision of this Act has been, or is being, contravened by—

- (a) any political party, or
- (b) any person, or
- (c) any organisation, or
- (d) any association,

it may, by general or special order, authorise such gazetted officer, holding a ¹[Group A post], as it may think fit (hereinafter referred to as the authorised officer), to inspect any account or record maintained by such political party, person, organisation or association, as the case may be, and thereupon every such authorised officer shall have the right to enter in or upon any premises at any reasonable hour, before sunset and after sunrise, for the purpose of inspecting the said account or record :

Provided that no gazetted officer shall be authorised to inspect the account or record maintained by a political party, unless he has been holding a ¹[Group A post] in connection with the affairs of the Union, or a State, for not less than ten years.

15. Seizure of accounts or records—If, after inspection of an account or record referred to in Section 14, the authorised officer has any reasonable cause to believe that any provision of this Act or of any other law relating to foreign exchange has been, or is being, contravened, he may seize such account or record and produce the same before the court in which any proceeding is brought for such contravention :

Provided that the authorised officer shall return such account or record to the person from whom it was seized if no proceeding is brought within six months from the date of such seizure for the contravention disclosed by such account or record.

²[15-A. Audit of accounts—Where any organisation or association fails to furnish

1. Subs. by Act 1 of 1985, S.7 w.e.f. 20-10-1984.

2. Ins. by Act 1 of 1985, S.8 w.e.f. 20-1-1984.

any returns under this Act within the time specified therefor or the returns so furnished are not in accordance with law or if, after inspection of such returns, the Central Government has any reasonable cause to believe that any provision of this Act has been, or is being, contravened, that Government may, by general or special order, authorise such gazetted officer, holding a Group A post, as it may think fit, to audit any books of account kept or maintained by such organisation or association, as the case may be, and thereupon every such officer shall have the right to enter in or upon any premises at any reasonable hour, before sunset and after sunrise for the purpose of auditing the said books of account :

Provided that any information obtained from such audit shall be kept confidential and shall not be disclosed except for the purposes of this Act.]

16. Seizure of article or currency received in contravention of the Act—If any gazetted officer, authorised in this behalf by the Central Government, by general or special order, has any reason to believe that any person has in his possession or control any article exceeding rupees one thousand in value, or currency, whether Indian or foreign, in relation to which any provision of this Act has been, or is being, contravened, he may seize such article or currency.

17. Seizure to be made in accordance with the Code of Criminal Procedure, 1973—Every seizure made under this Act shall be made in accordance with the provision of Section 100 of the Code of Criminal Procedure, 1973 (2 of 1974).

18. Confiscation of article or currency obtained in contravention of the Act—Any article or currency which is seized under Section 16 shall be liable to confiscation if such article or currency has been adjudged under Section 19 to have been received or obtained in contravention of this Act.

19. Adjudication of confiscation—Any confiscation referred to in Section 18 may be adjudged—

- (a) without limit, by the Court of Session within the local limits of whose jurisdiction the seizure was made; and
- (b) subject to such limits as may be prescribed, by such officer, not below the rank of an Assistant Sessions Judge, as the Central Government may, by notification in the Official Gazette, specify in this behalf.

20. Opportunity to be given before adjudication of confiscation—No order of adjudication of confiscation shall be made unless a reasonable opportunity of making a representation against such confiscation has been given to the person from whom any article or currency has been seized.

21. Appeal—(1) Any person aggrieved by any order made under Section 19 may prefer an appeal—

- (a) where the order has been made by the Court of Session, to the High Court to which such Court is subordinate; or
- (b) where the order has been made by any officer specified under clause (b) of Section 19, to the Court of Session within the local limits of whose jurisdiction such order of adjudication of confiscation was made,

within one month from the date of communication to such person of the order :

Provided that the appellate court may, if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal within the said period of one month, allow such appeal to be preferred within a further period of one month, but not thereafter.

(2) Any organisation referred to in Section 5, or any person or association referred to in Section 9 or Section 10, aggrieved by an order made in pursuance of the Explanation to sub-section (1) of Section 5 or by an order of the Central Government refusing to give permission, or by any order made by the Central Government, under Section 5 or Section 9 or Section 10, as the case may be, may within sixty days from the date of such order prefer an appeal against such order to the High Court within the local limits of whose jurisdiction the appellant ordinarily resides or carries on business or personally works for gain, or, where the appellant is an organisation or association, the principal office of such organization or association is located.

(3) Every appeal preferred under this Section shall be deemed to be an appeal from an original decree and the provisions of Order XLI of the First Schedule to the Code of Civil Procedure, 1908 (5 of 1908), shall, as far as may be, apply thereto as they apply to an appeal from an original decree.

22. Penalty for article or currency obtained in contravention of Section 12—If any person, on whom any prohibitory order has been served under Section 12, pays delivers, transfers of otherwise deals with, in any manner whatsoever, any article or currency, whether Indian or foreign, in contravention of such prohibitory order, he shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both; and notwithstanding anything contained in the Code of Criminal Procedure, 1973 (2 of 1974), the court trying such contravention may also impose on the person convicted an additional fine equivalent to the market value of the article or the amount of the currency in respect of which the prohibitory order has been contravened by him or such part thereof as the court may deem fit.

23. Punishment for the contravention of any provision of the Act—(1) Whoever accepts, or assists any person, political party or organisation in accepting, any foreign contribution or any currency from a foreign source, in contravention of any provision of this Act or any rule made thereunder, shall be punished with imprisonment for a term which may extend to five years, or with fine, or with both.

(2) Whoever accepts any foreign hospitality in contravention of any provision of this Act or any rule made thereunder shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

24. Power to impose additional fine where article or currency is not available for confiscation—Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (2 of 1974), the court trying a person, who, in relation to any article or currency, whether Indian or foreign, does or omits to do any act which act or omission would render such article or currency liable to confiscation under this Act, may, in the event of the conviction of such person for the act or omission aforesaid, impose on such person a fine not exceeding five times the value of the article or currency or one thousand rupees, whichever is more, if such article or currency is not available for confiscation, and the fine so imposed shall be in addition to any other fine which may be imposed on such person under this Act.

25. Penalty for offences where no separate punishment has been provided—Whoever fails to comply with any provision of this Act for which no separate penalty has been provided in this Act shall be punished with imprisonment for a term which may extend to one year, or with fine not exceeding one thousand rupees, or with both.

[25-A. Prohibition of acceptance of foreign contribution—Notwithstanding anything contained in this Act, whoever, having been convicted of any offence under sub-section (1) of Section 23 or Section 25, in so far as such offence relates to the acceptance of utilisation of foreign contribution, is again convicted of such offence shall not accept any foreign contribution for a period of three years from the date of the subsequent conviction.]

26. Offences by companies—(1) Where an offence under this Act or any rule made thereunder has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Provided that nothing contained in this sub-section shall render such person liable to any punishment if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act or any rule made thereunder has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be proceeded against and punished accordingly.

Explanation—For the purposes of this section,—

- (a) "company" means anybody corporate and includes a firm, society, trade union or other association of individuals; and
- (b) "director", in relation to a firm, society, trade union or other association of individuals, means a partner in the firm or a member of the governing body of such society, trade union or other association of individuals.

27. Bar to the prosecution of offences under the Act—No court shall take cognizance of an offence under this Act, except with the previous sanction of the Central Government or any officer authorised by that Government in this behalf.

28. Investigation into cases under the Act—Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (2 of 1974), any offence punishable under this Act may also be investigated into by such authority as the Central Government may specify in this behalf and the authority so specified shall have all the powers which an officer-in-charge of a police station has while making an investigation into a cognizable offence.

29. Protection of action taken in good faith—No suit or other legal proceedings shall lie against the Central Government in respect of any loss or damage caused or likely to be caused by anything which is in good faith done or intended to be done in pursuance of the provisions of this Act or, any rule or order made thereunder.

30. Power to make rules—(1) The Central Government may, by notification in the Official Gazette make rules for carrying out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of following matters, namely—

- (a) the time within which, and the manner in which, intimation is to be given by an association referred to in Section 6, with regard to the foreign contributions received by it;
- (b) the limits up to which receipt of scholarships, stipends or payments of a like nature need not be intimated to the Central Government;
- (c) the time within which, and the manner in which, intimation is to be given by persons receiving any scholarship, stipend or any payment of a like nature from a foreign source;
- (d) the time within which, and the manner in which, a candidate for election should give intimation as to the amount of foreign contribution received by him at any time within one hundred and eighty days from the date when he became such candidate;
- (e) the form and manner in which an application shall be made for obtaining prior permission of the Central Government to receive foreign contribution or foreign hospitality;
- (f) the manner of service of the prohibitory order made under Section 12;
- (g) the form and manner in which account or record referred to in Section 13 shall be maintained;
- (h) the limits up to which an officer, not below the rank of an Assistant Sessions Judge, may make adjudication of confiscation;
- (i) any other matter which is required to be, or may be, prescribed.

(3) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in sessions for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

31. Power to exempt—If the Central Government is of opinion that it is necessary or expedient in the interests of the general public so to do, it may, by order and subject to such conditions as may be specified in the order, exempt any association (not being a political party), organisation or any individual (not being a candidate for election) from the operation of all or any of the provisions of this Act and may, as often as may be necessary, revoke or modify such order.

32. Act not to apply to Government transactions—Nothing contained in this Act shall apply to any transaction between the Government of India and the Government of any foreign country or territory.

Foreign Contribution (Regulation) Rules, 1976

In exercise of the powers conferred by Section 30 of the Foreign Contribution (Regulation) Act, 1976 (49 of 1976), the Central Government hereby makes the following rules, namely –

1. Short title and commencement – (1) These rules may be called the Foreign Contribution (Regulation) Rules, 1976.

(2) They shall come into force on the 5th day of August, 1976.

2. Definitions—In these Rules unless the context otherwise requires,—

(a) "Act" means the Foreign Contribution (Regulation) Act, 1976;

(b) "Form" means a form appended to these rules;

(c) "Section" means a section of the Act;

¹(d) "Year" means the accounting year commencing from 1st day of April and ending on 31st day of March of the next calendar year.]

3. Application for obtaining prior permission to receive foreign contribution or foreign hospitality – An application for obtaining prior permission of the Central Government to –

(a) receive foreign contribution under sub-section (1) of Section 5, or clause (a) of sub-section (2) of that section, shall be made in Form FC-1;

²[(aa) receive foreign contribution under proviso to sub-section (1) of Section 6, or under sub-section (1-A) of that section or clause (b) of Section 10, shall be made in Form FC-1A;]

(b) accept foreign hospitality under Section 9 ³[or clause (d) of Section 10], shall be made in Form FC-2.

³[**3-A. Application for registration** – An application for registration of an association referred to in sub-section (1) of Section 6 for acceptance of foreign contribution shall be made in Form FC-8].

4. Intimation regarding receipt of foreign contribution or scholarship or stipend or any payment of a like nature of foreign hospitality – (1) An intimation as to the receipt of –

⁴[(a) foreign contribution by an association referred to in sub-sections (1) and (1-A) of Section 6 shall be given for every year beginning on the 1st day of April, in Form FC-3 in duplicate, within ⁴[four months] of the closure of the year :

²[Provided that a NIL report shall also be furnished. The intimation to be furnished for the year beginning on the 1st day of April 1991 shall also include the receipt and

1. Ins. by GSR 179(E) dt. 25.3.1991 w.e.f. 1.4.1991.

2. Ins. by GSR 755 (E), dated 5.11.1984 w.e.f. 5.11.1984.

3. Ins. by S.O. 860 (E), w.e.f. 29.12.1977.

4. Subs. by GSR 179(E) w.e.f. 25.3.1991 w.e.f. 1.4.1991.

5. Subs. for 'sixty days' vide GSR 592(E), dt. 27.12.1996.

utilisation of foreign contribution during the period commencing from 1st January, 1991 and ending on 31st March, 1991];

(b) foreign contribution by a candidate for election, referred to in sub-section (2) of Section 6 shall be given in form FC-4, within fifteen days from the date on which he is duly nominated as a candidate for election;

(c) any scholarship, stipend or any payment of a like nature, from any foreign source in relation to which an intimation is required to be given under sub-section (1) of Section 7, shall be given in Form FC-5, within thirty days of receipt of such scholarship, stipend or other payment of a like nature :

Provided that where the person receiving the scholarship, stipend or any payment of a like nature is residing outside India, the intimation shall be given within sixty days from the date of receipt of such scholarship, stipend or other payment of a like nature;

(d) foreign hospitality, referred to in the proviso to Section 9, shall be given on plain paper within thirty days from the date of receipt of such hospitality specifying the particulars as to the receipt of such hospitality and the source from which and the manner in which such hospitality was received.

5. Intimation of receipt of scholarship, stipend or any payment of a like nature, when not necessary—It shall not be necessary for a citizen of India to give any intimation under Section 7 regarding receipt of scholarship, stipend or any payment of a like nature from any foreign source, if the value of such scholarship, stipend or other payment does not exceed, during an academic year, rupees thirty-six thousand.

Explanation—In calculating the value,—

(a) the amount received by the citizen for the purchase of books, clothing and equipment and for sight-seeing in a foreign country or territory shall be taken into account; but

(b) the amount spent in travel by air in economy class from India to a foreign country or territory and back to India from such foreign country or territory, and the amount spent by the foreign source in respect of such citizen towards tuition and other fees, shall not be taken into account.

6. Authority to whom an application or intimation to be sent—Any application or intimation referred to in Rule 3, '[Rule 3-A] or Rule 4, as the case may be, shall be made or given to the Secretary to the Government of India in the Ministry of Home Affairs, New Delhi. Such application or intimation shall be sent by registered post.

7. Manner of service of prohibitory order or any other order or direction—A prohibitory order under Section 12 or any other order or direction made or issued under the Act, shall be served on the person concerned in the following manner, that is to say,—

(a) by delivering or tendering it to that person or to his duly authorised agent; or
(b) by sending it to him by registered post acknowledgement due to the address of his last known place of residence or the place where he carries on, or is known to have last carried on, business or the place where he personally works for gain or is known to have last worked for gain, and in case the person is an organisation or an association, to the last known address of the office of such organisation or association;

- (c) if it cannot be served in any of the manners aforesaid, by affixing it on the outer door or some other conspicuous part of the premises in which that person resides, or carries on, or is known to have last carried on, business, or personally works for gain, or is known to have last worked personally for gain, and in case the person is an organisation or an association, on the outer door or some other conspicuous part of the premises in which the office of the organisation or association is located, or is known to have been last located, and the written report whereof should be witnessed by at least two persons.

8. Maintenance of accounts—(1) A separate set of accounts and records shall be maintained, exclusively for foreign contribution received and utilised,—

- (a) in Form FC-6, where the foreign contribution relates only to articles as referred to in item (i) of sub-clause (c) of clause (1) of Section 2;
- (b) in the cash book and ledger account on double entry basis, where the foreign contribution relates to currency received and utilised, and a separate bank account shall be maintained in respect of such contribution;
- (c) in Form FC-7, where the foreign contribution relates to foreign securities.

¹[(2) Every account specified in sub-rule (1) shall be maintained on an yearly basis, commencing on the 1st day of ²[April] each year and every such yearly account, duly certified by a chartered accountant ³[in Form FC-3 alongwith a balance sheet and statement of receipts and payments], shall be furnished, in duplicate, to the Secretary to the Government of India, in the Ministry of Home Affairs, New Delhi, within ⁴[four months] the closure of the year.]

Explanation—In this rule, "Chartered Accountant" has the meaning assigned to it in the Chartered Accountants Act, 1949 (38 of 1949).

9. Limits up to which an officer, not below the rank of an Assistant Sessions Judge may make adjudication of confiscation—An officer referred to in clause (b) of Section 19 may adjudge confiscation in relation to any article or currency seized under Section 16, if the value of such article or the amount of such currency exceeds one thousand rupees but does not exceed fifty thousand rupees.

1. Subs. by S.O. 860 (E) w.e.f. 29.12.1977.

2. Subs. for 'January' vide GSR 179 E dt. 25.3.1991 w.e.f. 1.4.1991.

3. Subs. vide GSR 179 E dt. 25.3.1991 w.e.f. 1.4.1991.

4. Subs. for 'Sixty days' vide GSR 592 (E) dt 27.12.1996.

| |
|--|
| <p align="center">FORM FC-1 [See Rule 3(a)]</p> |
|--|

Application for seeking prior permission of the Central Government for accepting foreign contribution by or on behalf of an organisation of political nature not being a political party

[Sections 5(1) and 5(2)(a) of the Foreign Contribution (Regulation) Act, 1976]

1. (a) Particulars of the Organisation :
(Full name in BLOCK LETTERS and address).
(b) Address of the Principal Office/Head Office of the Organisation.
2. Full particulars of the person applying on behalf of the Organisation :
(a) Name in full (in BLOCK LETTERS)
(b) Name of father
(c) Occupation
(d) Residential address
(e) If an office-bearer, the office held in the Organisation.
3. Reference of the order published by the Central Government in the Official Gazette specifying the Organisation as an "Organisation of Political Nature, not being a political party".
4. Nature and full details of contribution including value, to be received :
5. The mode/channel of receipt.
6. Purpose for which foreign contribution is proposed to be received.
7. Particulars of the foreign source from which contribution to be received :
(a) If an individual, his personal particulars including name, present address, permanent address, nationality, profession.
(b) If an Organisation/Institution/Association/Trust/Foundation/Trade Union, etc., full particulars thereof including :
(i) Full name and complete address.
(ii) Address of Head Office/Principal Office.
(iii) Aims and objects.
(iv) Particulars of important office-bearers.
8. Nature of connection/dealings with the foreign source.
9. Any other information of significance which the applicant may like to furnish.

Declaration

I hereby declare that the above particulars furnished by me are true and correct.

Place :

.....
Signature of the Applicant

Date :

NOTE : *In the case of application by an Organisation, it should be signed by the chief functionary.*

'FORM FC-1A
[See rule 3(aa)]

Form of application for seeking prior permission from the Central Government under the Foreign Contribution (Regulation) Act, 1976 (hereinafter referred to as the Act) for the acceptance of foreign contribution by an Association having a definite cultural, economic, educational, religious or social programme

No.....

Date

To,
The Secretary to the Government of India,
Ministry of Home Affairs, Lok Nayak Bhavan, Khan Market,
New Delhi-110 003.

Subject: Application for seeking the prior permission of the Central Government under the Foreign Contribution (Regulation) Act, 1976 for acceptance of foreign contribution.

Sir,

I,, on behalf of the Association named hereafter, apply for seeking prior permission of the Central Government for the acceptance of foreign contribution under proviso to sub-section (1) of section 6 or under sub-section (1A) of that section or clause (b) of section 10 of the Act.

1. (i) Name of the Association and its complete postal address :

Name
Address
Town/City
State
District
Pin Code

- (ii) If the Association is a registered trust or Society please indicate its—

- (a) registration number
(b) place of registration
(c) date of registration
(certified copy of the registration certificate to be attached).

- (iii) Nature of Association :

(a) religious, (b) cultural, (c) economic, (d) educational, (e) social.

Note : If a religious Association, then state whether :

(a) Hindu, (b) Sikh, (c) Muslim, (d) Christian, (e) Buddhist, (f) Others.

- (iv) Please indicate the main aim(s) and object(s) of the Association (enclose copy of the Memorandum of Association and/or the Articles of Association, if applicable).

- (v) Please furnish the names and address of the members of the Executive Committee/Governing Council etc. of the Association, including the Chief Functionary, in the following manner :

| Sl. No. | Name | Name of Father/ Husband | Nationality | Occupation | Office held in the Association, if any | Relation with other office-bearers, if any | Address |
|---------|------|----------------------------|-------------|------------|---|---|---------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| | | | | | | | |

2. Please indicate whether any member of the Executive Committee/Governing Council etc. of the Association, including the Chief Functionary has, in the discharge of his/her official functions—
 - (a) been convicted by any court of law;
 - (b) a prosecution for any offence pending against him/her;
 - (c) been found guilty of diversion or misutilisation of funds of the Association or any other association in the past.
3. Please indicate whether the applicant Association—
 - (a) is a branch/unit/associate of foreign based organisation or another association already registered under the Act. If so, name and address of the parent organisation should be furnished;
 - (b) has been directed by the Central Government in terms of the proviso to sub-section (1) of section 6 of the Act to seek prior permission. If so, the number and date of the relevant order should be furnished;
 - (c) has been directed by the Central Government in terms of section 10 of the Act to seek prior permission. If so, the number and date of the relevant order should be furnished.
4. Please indicate—
 - (i) whether the Association ever applied for registration under the Act in the past, if so,
 - (a) the date of submission of application for registration;
 - (b) the number and date of last reference, if any, received from the Ministry;
 - (c) whether registration was refused;
 - (d) whether the application for registration is still pending.
 - (ii) whether the Association has close links with another association, or its unit or branch which has been—
 - (a) refused registration under the Act,
 - (b) prohibited from accepting foreign contribution.
5. Please indicate—
 - (i) whether the Association was,—
 - (a) granted prior permission to receive foreign contribution under the Act in the past. If so, the number and date of the letter granting prior permission should be furnished;
 - (b) whether the account of the receipt and utilisation of the foreign contribution received above was sent to the Central Government in the prescribed form. If so, the date of submission of the accounts should be furnished;
 - (c) if the prior permission was granted in the current year, details of the foreign contribution received and utilised, purpose-wise, showing the unspent balance should be annexed.
 - (ii) whether the Association has received foreign contribution without the prior permission of the Central Government, in the past. If so,—
 - (a) full particulars of the foreign contribution received, address of the branch of the bank and account number in which deposited should be furnished;
 - (b) whether the said violation has been condoned by the Central Government;
 - (c) whether the Association has been prohibited from accepting foreign contribution under the Act.
6. Please indicate whether the Association is owner/printer/publisher, editor of a publication which is a "registered newspaper" under the Press and Registration of Books Act, 1867.
7. Please furnish—
 - (i) Details of the activities of the Association during the past three-years;
 - (ii) copies of the audited statement of accounts of the association for the past three years.
8. (i) Please indicate —
 - (a) the nature and value of foreign contribution to be received (a copy of the latest commitment letter from the donor should be furnished);
 - (b) the purpose for which the foreign contribution is proposed to be received and utilised indicating also the geographical area(s) to be covered.
- (ii) a copy of the proposal/project which has been approved by the foreign source for funding, including projected outlays/budget breakup, should be enclosed.
- (iii) a copy of the proposal/project which has been approved for funding out of the foreign contribution should be enclosed. (This column applies only to subsequent recipients).

9. Please indicate—
 - (i) the name of the bank and address of the branch through which the foreign contribution is proposed to be received;
 - (ii) the account number in the said branch of the bank.
10. Please indicate the particulars of the foreign source or the sources* from which the foreign contribution* is proposed to be received—
 - (a) If an individual, his personal particulars including name, present address, permanent address, nationality, profession;
 - (b) If an organisation/institution/association/trust/trade union, etc., full particulars thereof, including—
 - (i) Full name and complete address.
 - (ii) Address of the Head Office/Principal Office
 - (iii) Particulars of Chief Functionary and important office bearers.
 - (c) Please indicate whether the foreign source is a Government of a foreign country or agency thereof.
- ¹[10A. Whether a recommendation certificate from the competent authority is attached (Yes/No)]
11. Any other information which the Association may like to furnish.

Yours faithfully,

Signature of the Applicant
[Name of the Chief Functionary
or authorised office bearer
(with seal of the Association)]

Declaration

I hereby declare that the above particulars furnished by me are true and correct.

Place :
Date :

Signature of the Applicant
[Name of the Chief Functionary or
authorised office bearer
(with seal of the Association)]

* If the foreign contribution, whether currency or article is to be received from any person or association who has received the same as first, second or subsequent recipient, particulars of such person or association should be given against column 10 above

Note :

1. An incomplete application i.e., without necessary documents/details/explanation is likely to be rejected summarily.
2. In case the space against any column is insufficient, separate annexure should be attached.
3. Please use CAPITAL LETTERS
4. The application should be signed by the Chief Functionary or authorised office bearer of the Association.

¹[Certificate (To be submitted along with the application)]

This is to certify that the (name of the association) having its registered office at (address) has been formed for undertaking activities in its chosen (economic, educational cultural, religious and social *) field of activity. The antecedents of the organisation have been verified and there is nothing adverse against them.

2. Its proposed project shall be undertaken in the (District) of (State), the said project will be beneficial to the people living in the area.

3. The grant of prior permission to the aforementioned association to accept foreign contribution amounting to (currency/amount) from (name and address of foreign donor) under the Foreign Contribution (Regulation) Act, 1976, for the said project is recommended.

(Recommending authority)**
(With seal)

* Strike out whichever is not applicable.

** Any concerned—

- (1) Collector of District;
- (2) Department of the State Government ;
- (3) Ministry/Department of the Government of India]

¹FORM FC-2
[See Rule 3(b)]

Application for seeking prior permission of the Central Government to accept foreign hospitality

[Section 9 read with Sections 10(d) and 11(I) of the Foreign Contribution (Regulation) Act, 1976]

1. Name in full (in BLOCK LETTERS)
2. Date of birth
3. Name of father/husband
4. Present address
5. Permanent address
6. Passport particulars (if already in possession)
7. Status :
 - (a) Member of Legislature
 - (b) Office-bearers of a political party
 - (c) Judge of Supreme Court/High Court
 - (d) Government Servant
 - (e) Employee of a Company/Corporation
 - (f) Any person or class of persons not specified in Section 9.
8. Names of countries/places to be visited with duration of stay.
9. The countries and places where foreign hospitality is to be accepted.
10. Duration and purpose of visit to the country(ies)/place(s) mentioned in Column 9 with specific dates.
11. Particulars of host(s) :—
 - (a) If an individual, his personal particulars including name, present address, permanent address, nationality, profession.
 - (b) If an Organisation/Institution/Association/Trust/Foundation/Trade Union, etc., full particulars thereof including :
 - (i) Full name and complete address
 - (ii) Address of Head Office/Principal Office
 - (iii) Aims and objects
 - (iv) Particulars of important office-bearers.
12. ²Full particulars, as in Serial II (a) and (b) of the foreign source in case the actual source extending the hospitality is located in a country other than actually proposed to be visited.
13. Nature and duration of foreign hospitality proposed to be accepted with specific dates and with specific details.
14. Nature of connection/dealings with the host and/or foreign source extending the hospitality.
15. Approximate expenditure to be incurred on hospitality.
16. Any other information of significance which the applicant may like to furnish.

Declaration

I hereby declare that the above particulars furnished by me are true and correct.

Place :

.....
Signature of the Applicant

Date :

1. Subs. by GSR 755-(E), dated 5-11-1984 w.e.f. 5-11-1984.
2. Delete if not applicable.

FORM FC-3
[See rule 4(a)]

Account of Foreign Contribution of the year ending on 31st March

1. Association's details—
 - (i) Name and address :
(in capital letters) :
 - (ii) Registration number and date :
[under Foreign Contribution (Regulation)
Act, 1976]
 - (iii) Prior permission number and date, if :
not registered
 - (iv) Nature of association : (1) Cultural, (2) Economic,
(3) Educational, (4) Religious,
(5) Social.
 - (v) Denomination in case of religious associations : (a) Hindu, (b) Sikh,
(c) Muslim, (d) Christian,
(e) Buddhist, (f) Others.
2. Purpose(s) for which foreign contribution has been received and utilised: (in Rupees)

| Sl. No. | Purpose | Previous Balance | | Receipt during the year | | | | Total | Utilised | | Balance | |
|---------|---------|------------------|-----------------|-------------------------|-----------------|---------------------------------|-----------------|------------------|----------|-----------------|---------|-----------------|
| | | | | At first recipient | | As second/ subsequent recipient | | | In cash | In kind (value) | In cash | In kind (value) |
| | | In cash | In kind (value) | In cash | In kind (value) | In cash | In kind (value) | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) (5+6+7+8) | (10) | (11) | (12) | (13) |

1. Theatre/Films etc.
2. Maintenance of places of historical and cultural importance.
3. Agricultural activities.
4. Animal husbandary.
5. Rural development.
6. (a) Construction/extension;
(b) Repair/maintenance of school/college buildings.
7. (a) Construction/extension;
(b) Repair/maintenance of other buildings (please specify).
8. Research.
9. Stipend/scholarship.
10. Educational/Literacy programme.
11. Vocational/technical training.
12. Seminars/conferences/meetings.
13. (a) Construction/extension;
(b) Repair/maintenance of places of worship.
14. Publication of religious literature.
15. Education of priests and preachers.
16. Religious functions.
17. Care of orphans.
18. Help for poor, aged and destitutes.
19. Health care and family welfare.
20. Welfare of the Scheduled Castes.
21. Welfare of the Scheduled Tribes.
22. Welfare of Other Backward classes.
23. Relief for natural calamities.
24. Welfare of Women and Children.
25. Environmental programme.
26. Establishment expenses.
27. Activities other than those mentioned above (with specific details).

TOTAL

CAUTION:— Submission of false information or concealment of material facts shall attract the relevant provisions of the Foreign Contribution (Regulation) Act, 1976 warranting appropriate action.

3. Name and address of the designated branch of the bank and account number (as specified in the application for registration/prior permission or permitted by the Central Government).

A/c No.
 Bank
 Branch
 Address :
PIN

4. Donorwise receipts of foreign contribution : (in Rupees)

| Sl. No. | Institutional/individual/ other donors | Name(s) and address(es) | Purpose(s) | Date and month of Receipt | Amount |
|---------|---|----------------------------|------------|------------------------------|--------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | (i) Institutional donors : | | | | |
| | (ii) Individual donors above rupees one lakh | | | | |
| | (iii) Individual donors below rupees one lakh (Only Columns 4 and 6 need to be filled) | | | | |
| Total | | | | | |

5. Countrywise receipts of foreign contribution : (in Rupees)

| S.No | Name of the country | Amount |
|-------|---------------------|--------|
| (1) | (2) | (3) |
| Total | | |

Declaration

I hereby declare that the above particulars furnished by me are true and correct. I also affirm that the foreign contribution has been utilised for purpose(s) for which the association has been registered/prior permission obtained. To the best of my knowledge, I have not concealed or suppressed any fact.

Place
 Date

Signature of the Chief Functionary
 (Name of the Chief Functionary
 and Seal of the Association)

Certificate to be given by Chartered Accountant

I/We have audited the account of (name of association and its full address including State, District and Pin Code, if registered society, its registration number and State of registration, for the year ending 31st March, and examined all relevant books and vouchers and certify that according to the audited account :

- (i) the brought forward foreign contribution at the beginning of the year was Rs.
 (ii) foreign contribution of/worth Rs. was received by the Association during the year
 was Rs.
 (iii) the balance of unutilised foreign contribution with the association at the end of year was Rs.
 (iv) Certified that the association has maintained the account of foreign contribution and records relating thereto in the manner specified in section 13 of the Foreign Contribution (Regulation) Act, 1976 read with sub-rule (1) of rule 8 of the Foreign Contribution (Regulation) Rules, 1976.
 (v) The information furnished in this certificate and in the enclosed Balance-Sheet and Statement of Receipt and Payment is correct as checked by me/us.

Place
 Date

Signature of Chartered Accountant with seal,
 address and registration number

| |
|-------------------------------------|
| FORM FC-4 [See Rule 4(b)] |
|-------------------------------------|

Intimation to the Central Government of Receipt of Foreign Contribution received by a candidate for Election

[Section 6(2) of the Foreign Contribution (Regulation) Act, 1976]

1. Name in full (in block letters)
2. Date of birth
3. Name of father
4. Present address
5. Permanent address
6. Date which duly nominated as a candidate for election to a Legislature and particulars of Legislature. [See Sections 2(1)(b) and 2(1)(f) of the Act.]
7. Full particulars of foreign contribution received within 180 days immediately proceeding the date on which duly nominated as a candidate for election to the Legislature.
8. Nature and full details of the contribution including value.
9. The mode/channel of receipt.
10. Purpose for which contribution was received.
11. Particulars of the foreign source from which contribution received :
 - (a) If an individual, his personal particulars including name, present address, permanent address, nationality, profession.
 - (b) If an Organisation/Institution/Association/Trust/Foundation/Trade Union, etc. full particulars thereof including :
 - (i) Full name and complete address.
 - (ii) Address of Head Office/Principal Office.
 - (iii) Aims and objects.
 - (iv) Particulars of important office-bearers.
12. Nature of connection/dealings with the foreign sources.
13. Details of actual utilisation of the contribution :
 - (a) Specific purposes for which utilised.
 - (b) Full description of the manner in which utilised.
14. Any other information of significance which the applicant may like to furnish.

Declaration

I hereby declare that the above particulars furnished by me are true and correct.

Place :

.....
Signature of the candidate

Date :

Certified that the above declaration was signed by Shri.

..... S/o
, resident of a candidate for election
 to (*) before me on this.
 day of 19.....

.....
 Signature
 (Name in block letters)
 Designation

(To be signed by a Class I Gazetted Officer** or a 1st Class Magistrate).

* Here specify 'Legislature' as defined in Section 2(1)(f) of the Act.

** Of the State/Central Government.

| |
|-------------------------------------|
| FORM FC-5 [See Rule 4(c)] |
|-------------------------------------|

**Intimation to the Central Government of receipt of
scholarship, stipend or any payment of a like nature from
a foreign source**

[Sections 7(1) and 7(2) of the Foreign Contribution (Regulation) Act, 1976]

1. Name in full (in block letters)
2. Date of birth
3. Name of father
4. Present address
5. Permanent address
6. Passport particulars
7. Specific details of occupation/profession
8. Particulars of the foreign source from whom scholarship, stipend or payment of a like nature was received :
 - (a) If an individual, his personal particulars including name, present address, permanent address, nationality profession.
 - (b) If an Organisation/Institution/Association/Trust/Foundation/Trade Union, etc., full particulars thereof including :
 - (i) Full name and complete address.
 - (ii) Address of Head Office/Principal Office.
 - (iii) Aims and objects.
 - (iv) Particulars of important office-bearers.
9. Nature and full details of scholarship, stipend or any payment of a like nature received from foreign source, indicating (a) total amount and its break-up under various heads like cost of journey, equipment, clothing, maintenance, tuition fees, residence fees, books, etc. and (b) mode/channel of receipt.
10. Purpose of the scholarship, stipend or any payment of a like nature with specific details of courses attended/to be attended.
11. Duration of stay abroad with dates.
12. Any other information of significance, which the applicant may like to furnish.

Declaration

I hereby declare that the above particulars furnished by me are true and correct.

.....
Signature of applicant

Place :

Date :

FORM FC-6

[See Rule 8(a)]

FOREIGN CONTRIBUTION (ARTICLES) ACCOUNTS**DESCRIPTION OF THE ARTICLE :**

| RECEIPT | | | | | | | UTILISATION/DISPOSAL | | | | | | | | |
|---------|---|-----------------|--------------------|-------------------|------------------------------------|---|----------------------|--|---|------------------------------|------|-----------------------|-----------------------------------|---|------------------|
| Date | Name and addresses of the person from whom received | Mode of receipt | Purpose of receipt | Quantity received | Approx. value of articles received | Date of intimation sent to the Central Government | Date | Name and address of the person to whom issued, sold or otherwise transferred | QUANTITY | | | | | | |
| | | | | | | | | | Purpose for which issued or otherwise transferred | Utilised by the organisation | Sold | Otherwise transferred | If sold the amount for which sold | Reference to entry in the Foreign Contribution (Currency) Account | Balance in stock |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | | | | | | | | | | | | | | | |

Declaration

I hereby declare that the above particulars furnished by me are true and correct.

.....
Signature

FORM FC-7

[See Rule 8(c)]

FOREIGN CONTRIBUTION (SECURITIES) ACCOUNT

(1) Nature of securities.

(2) Nominal value of each security

| Date | Name and address of the person from whom received | Distinguishing number of each security | Total of securities | Total nominal value of securities | Particulars of permission of the Reserve Bank of India to acquire or to hold foreign securities | Particulars of intimation sent to the Central Government | Date | Dividend or interest received | Date up to which dividend or interest has been received |
|------|---|--|---------------------|-----------------------------------|---|--|------|-------------------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

Details of Dividends/Interest received

| Reference to the credit entry in the Foreign Contribution (Currency) Account | Date | Name and address of the person to whom sold/transferred | Total No. of securities sold/transferred | Distinguishing number of each security transferred | Total amount for which sold/ transferred | Particulars of permission of the Reserve Bank of India to sell/ transfer securities | Particulars of intimation sent to the Central Government | Reference to the entry in the Foreign Contribution (Currency) Account |
|--|------|---|--|--|--|---|--|---|
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |

Declaration

I hereby declare that the above particulars furnished by me are true and correct.

.....
Signature

FORM FC-8

[See rule 3A]

Form of application for seeking registration with the Central Government under the Foreign Contribution (Regulation) Act, 1976 (hereinafter referred to as the Act) for the acceptance of foreign contribution by an Association having a definite cultural, economic, educational, religious or social programme.

No.

Date.....

To,

The Secretary to the Government of India,
Ministry of Home Affairs, Lok Nayak Bhavan,
Khan Market,
New Delhi-110 003.

Subject : Application for registration under the Foreign Contribution (Regulation) Act, 1976 for the acceptance of foreign contribution.

Sir,

I,, on behalf of the Association named hereafter apply for registration of the Association under clause (a) of sub-section (1) of section 6 of the Act for the acceptance of foreign contribution.

1. (i) Name of the Association and its complete postal address :

Name :
Address :
Town/City :
District :
State :
Pin Code :

(ii) If the Association is a registered trust or Society indicate its :

(a) registration number :
(b) place of registration :
(c) date of registration :
(certified copy of the registration certificate to be attached).

(iii) Nature of Association :

(a) religious, (b) cultural, (c) economic, (d) educational, (e) social.

Note : If a religious Association, state whether (a) Hindu, (b) Sikh, (c) Muslim, (d) Christian, (e) Buddhist, (f) Others.

(iv) Please indicate —

(a) the main aim(s) and object(s) of the Association (enclose a copy of the Memorandum of Association and/or the Articles of Association, if applicable);
(b) the main object(s) and definite programme(s) for which the foreign contribution is to be accepted/utilised.

(v) Please furnish the names and addresses of the members of the Executive Committee/ Governing Council etc. of the Association, including the Chief Functionary in the following manner :

| S.No. | Name | Name of Father/Husband | Nationality | Occupation | Office held in the Association, if any | Relationship with office bearers, if any | Address |
|-------|------|---------------------------|-------------|------------|---|---|---------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| | | | | | | | |

2. Please indicate whether any member of the Executive Committee/Governing Council etc. of the Association, including the Chief Functionary has, in the discharge of his/her official functions —
 - (a) been convicted by any court of law;
 - (b) a prosecution for any offence pending against him/her;
 - (c) been found guilty of diversion or misutilisation of funds of the Association or any other association in the past.
3. Please indicate whether the applicant association is a branch/unit/associate of foreign based organisation or another association already registered under the Act. If so, the name and address of the parent organisation.
4. Please indicate,—
 - (i) whether the Association was,—
 - (a) granted prior permission to receive foreign contribution under the Act in the past. If so, the number and date of the letter granted prior permission should be furnished;
 - (b) whether the account of the receipt and utilisation of the foreign contribution received above was sent to the Central Government in the prescribed form. If so, the date of submission of the accounts should be furnished.
 - (ii) whether,—
 - (a) association has received foreign contribution without the prior permission under Act in the past. If so, full particulars of the foreign contribution received along with complete address of the bank branch and bank account number in which deposited should be furnished;
 - (b) said violation has been condoned by the Central Government;
 - (c) Association has been prohibited from accepting foreign contribution under the Act.
5. Please indicate whether the Association is functioning as editor, owner, printer or publisher of a publication required to be registered as "newspaper" under the Press and Registration of Books Act, 1867. If so, the details thereof.
6. Please indicate,—
 - (i) whether the Association ever applied for registration under the Foreign Contribution (Regulation) Act, 1976, if so,—
 - (a) the date of submission of application for registration;
 - (b) the number and date of the last communication, if any, received from the Ministry;
 - (c) whether registration was refused;
 - (d) whether application for registration is still pending.
 - (ii) whether the Association has close links with another association, or its unit or branch which has been —
 - (a) refused registration under the Act;
 - (b) prohibited from accepting foreign contribution.
7. Please furnish,—
 - (i) details of the activities of the Association during the past three years.
 - (ii) copies of the audited statement of accounts of the Association for the past three years.
 - (iii) details of the area(s) of operation.
8. Please indicate whether the Association has been specified as an organisation of a political nature, not being a political party, under section 5 of the Act. If so, the details of the notification should be furnished.
9. Please indicate,—
 - (i) the name and address of the branch of the bank through which the foreign contribution shall be received;
 - (ii) Please specify the account number in the said branch of the bank.
- ¹[9A. Whether a recommendation certificate from the competent authority is attached (Yes/No)]
10. Any other information which the Association may like to furnish.

Yours faithfully,

Chief Functionary
for and on behalf of the Association
(Name of Association)

Declaration and Undertaking

The Association named here-in-above affirms that the information furnished above is correct and undertakes :—

- (i) to inform the Central Government (Ministry of Home Affairs) within thirty days, if any, change takes place in regard to the name of the Association, its address, its registration, its nature, its aims and objects with documentary evidence effecting the change;
- (ii) to obtain prior permission for change of office bearer(s), if, at any point of time such change causes replacement of 50% or more of the office bearers as were mentioned in the application for registration under the Foreign Contribution (Regulation) Act, 1976 and undertakes further not to accept any foreign contribution except with prior permission till the permission to replace the office bearer(s) has been granted;
- (iii) not to change the bank or branch of the bank without prior permission of the Central Government. The reasons for change of bank or branch of the bank shall have to be relevant and justifiable; and
- (iv) not to accept any foreign contribution unless it has obtained either the registration number, as applied for hereinabove, or prior permission of the Central Government under sub-section (1A) of section 6 of the Foreign Contribution (Regulation) Act, 1976.

(Chief Functionary)
for and on behalf of the Association
(Name of the Association)

- Note :** (i) The receipt of application for registration is not a commitment for grant of registration by the Central Government;
- (ii) An incomplete application i.e., without the required documents/details/explanations is likely to be rejected summarily; and
- (iii) In case the space provided against any column is insufficient separate sheets should be attached. Please use CAPITAL letters.

{Certificate

(To be submitted along with the application)

This is certify that the (name of the association) having its registered office at (address) has been engaged in economic, educational, cultural, religious and social activities in the (District) of (State) for the last years.

2. It has undertaken welfare activities in the area and has incurred expenditure (excluding administrative expenditure) amounting to (amount in rupees) during the last three years on its chosen (economic, educational, cultural, religious and social) field of activity.
3. The antecedents of the organisation have been verified and there is nothing adverse against them.
4. The grant of registration to the aforesaid association to accept foreign contribution under the Foreign Contribution (Regulation) Act, 1976, is recommended.

(Recommending authority)**
(With Seal)

* Strike out whichever is not applicable.

** Any concerned—

- (1) Collector of District;
- (2) Department of the State Government;
- (3) Ministry/Department of the Government of India.]

Foreign Contribution (Acceptance or Retention of Gifts or Presentations) Regulations, 1978*

In pursuance of clause (d) of Section 8 of the Foreign Contribution (Regulation) Act, 1976 (49 of 1976), the Central Government hereby makes the following regulations with regard to the acceptance or retention of foreign contribution by way of a gift or presentation made to any person specified in Section 4 as a member of any Indian delegation, namely :

1. Short title and commencement—(1) These regulations may be called the Foreign Contribution (Acceptance or Retention of Gifts or Presentations) Regulations, 1978

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions—In these regulations, unless the context otherwise requires,—

(a) "Act" means the Foreign Contribution (Regulation) Act, 1976 (49 of 1976).

(b) Words and expressions used in these regulations and not defined but defined in the Act shall have the meanings respectively assigned to them in the Act.

3. Regulation of acceptance or retention of foreign contribution by way of gift or presentation—(1) Any person specified in Section 4 of the Act who is a member of any Indian delegation may accept any foreign contribution by way of a gift or presentation made to him as a member of such delegation (hereinafter referred to as such person), subject to the provisions of this regulation.

(2) Where such person receives any foreign contribution by way of gift or presentation, he shall, within thirty days of the receipt thereof, intimate to '[the leader of the Indian delegation,] the Secretary to the Government of India in the Ministry of Home Affairs, Ministry of External Affairs and the Ministry or the Department of the Government of India sponsoring the delegation of which he is a member, in writing,—

(a) the fact of his having received such gift or presentation,

(b) the foreign source from which it is received,

²[(c) its approximate market value in country of origin,]

(d) the place in which, and the date on which, it is received, and

(e) such other details relating thereto as he may, in the circumstances, consider appropriate :

Provided that in a case where such person received such gift or presentation while he is visiting any foreign country or territory outside India, such intimation may be made by him within thirty days from the date of his return to India.

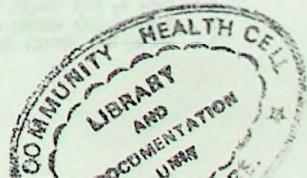
* Vide Notification No. S.O. 402(E), dt. 22.6.1978, w.e.f. 22.6.1978.

1. Ins. by S.O. 420(E), dated 21.4.1989, w.e.f. 21.4.1989.

2. Subs. by S.O. 786(E) dt. 5.11.1981.

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¹[Provided further that the requirements contained in these regulations shall be complied with by such person if the leader of the Indian delegation is of the opinion that the market value, in India, of such gift(s) or presentation(s) exceeds Rs. 1,000 and the said leader directs in writing to such person to comply with such of the requirements of these regulations, as may be applicable in his case.]

(3) Every gift or presentation received by such person from any foreign source shall be deposited by him with the Secretary to the Government of India in the Ministry or the Department which had sponsored the delegation of which he was the member, within thirty days from the date of intimation by him of such receipt under sub-regulation (2).

(4) The Secretary to the Government of India, referred to in sub-regulation (3), shall forward every such gift or presentation deposited with him to the *Toshakhana*, in the Ministry of External Affairs for assessment of ¹[its market value in the country of origin.]

(5) Such assessment shall be made within thirty days from the date of receipt of the gift or presentation in the *Toshakhana*, in accordance with the rules applicable, for the time being in force, to the valuation of articles in the *Toshakhana*, and such person shall be intimated in writing of such assessment forthwith.

²[(6) If any question arises relating to the assessment so made under sub-regulation (5) it shall be referred to the Central Government who shall decide the same.]

(7) Every such gift or presentation, ¹[the market value in the country of origin] of which as assessed under sub-regulation (5), does not exceed ¹[three thousand rupees,] shall be returned to such person for retention by him :

Provided that where more than one such gift or presentation is received by such person while he is on delegation, such person be entitled to retain only one such gift or presentation.

³[Provided further that where more than one gift or presentation has been received by such person, while he is on delegation, and the aggregate ¹[market value in the country of origin], of all such gifts or presentations, does not exceed ¹[three thousand rupees] as determined by the leader of the Indian delegation, such person may retain all such gifts/presentations].

(8) Every such gift or presentation, ¹[the market value in the country of origin] of which, as assessed under sub-regulation (5), exceeds ¹[three thousand rupees] shall be retained in the *Toshakhana* :

Provided such person shall have the option, that exercised by him within thirty days from the date of receipt by him of the intimation under sub-regulation (5), to purchase such gift or presentation on payment of the difference between ¹[the market value in country of origin] of such gift or presentation, as assessed under sub-regulation (5) and ¹[three thousand rupees] :

Provided further that the option once exercised under this sub-regulation shall be final.

1. Subs. by S.O. 786(E), dt. 5-11-1981.

2. Subs. by S.O. 980(E), dated 31-2-1984 w.e.f. 31.12.1994.

3. Ins. by S.O. 420(E), dated 21-4-1989, w.e.f. 21.4.1989.

Text of Exemption Notifications

I. Exemption for Acceptance of Foreign Contribution u/s 4(1) (b)

Text of Notification No. S.O. 760 (E), dt. 3.8.1997, issued by Ministry of Home Affairs

In exercise of the powers conferred by Section 31 of the Foreign Contribution (Regulation) Act, 1976 (49 of 1976), the Central Government hereby exempts from the operation of the provisions of Section 4(1) (b) any association (not being a political party), organisation or any individual (not being a candidate for election) whose printed work is—

- (i) not a newspaper as defined in Section 1 (1) of the Press and Registration of Books Act, 1867 (25 of 1867); or
- (ii) not required to be registered under part V A of the said Act, though it may, in fact, be registered by the Registrar of Newspapers of India under that part; subject to the condition that such association (not being a political party), organisation or individual (not being a candidate for election) whoseever claim exemption under this order shall furnish a declaration in the Form annexed hereto to the Central Government and such declaration shall subsequently be furnished in each calendar year by 31st January.

FORM 'X'

Declaration

I, _____ on behalf of the association named hereafter declare that the printed work/publication of which the association is the owner/editor/printer/publisher and whose details have been furnished hereinafter, is not a 'Newspaper' as per definition of Section 1(1) of Press and Registration of Books Act, 1867 and/or is not required to be registered under part 6(a) of the said Act (a copy of certificate issued by Registrar of Newspapers for India to the effect that the said printed work falls within the category 'B' of publications as per classifications made by Registrar of Newspapers for India to be attached).

- (i) Name of the Association
- (ii) Address of the Association
- (iii) (a) Whether required to obtain Prior Permission. If so, Ministry of Home Affairs Order No. & date.
- (b) Whether prohibited from acceptance of any foreign contribution. If so, Ministry of Home Affairs Order No. & date.
- (iv) Title of publication
- (v) Periodicity of the publication
- (vi) If registered under the Press & Registration of Books Act, 1867, Registration No.
- (vii) Date of first publication

I further undertake to abide by the following conditions in respect of the above printed work/publication :

1. That it does not and shall not in future contain any political news, views or comments thereon and will be absolutely non-political..
2. That it does not and shall not in future contain any article or reference criticising or commenting on any religion, faith, ritual, practice which may hurt the sentiments of the particular religious group or sect directly or indirectly.
3. That it does not and shall not in future contain any objectionable material to affect prejudicially :-
 - (a) the sovereignty and integrity of India, or
 - (b) the public interest; or
 - (c) freedom or fairness of election to any Legislature; or
 - (d) friendly relations with any foreign State; or
 - (e) harmony between religious, racial, linguistic or regional groups, castes or communities.

Place :

Date :

Signature

(Chief Functionary)

Name :

Seal of the Association

II. Exemption from seeking Prior Permission for Acceptance of Foreign Hospitality
Text of Notification No. S.O. 5(E), dated 3.1.1986, issued by Ministry of Home Affairs

In exercise of the powers conferred by Section 31 of the Foreign Contribution (Regulation) Act, 1976 (49 of 1976) the Central Government being of opinion that it is necessary and expedient in the interests of the general public so to do hereby exempt such members of the delegations sponsored by the Central Government as are covered under Section 9 of the said Act from seeking prior permission of the Central Government for acceptance of foreign hospitality while visiting any country or territory outside India.

Text of Notification No. S.O. 100, dt. 30.12.1987 issued by Ministry of Home Affairs

In exercise of the powers conferred by Section 31 of the Foreign Contribution (Regulation) Act, 1976 (49 of 1976), the Central Government hereby exempts the Government servants and employees of Corporations as are covered under Section 9 of the said Act, from seeking prior permission of the Central Government for acceptance of foreign hospitality while visiting any country or territory outside India, in pursuance of bilateral agreement between the Government of India and the Government of any foreign country, duly approved by the Department of Economic Affairs and/or for attending long term/short term training programme duly approved by the Ministry of Personnel.

III. European Community not to be treated as Foreign Source

Text of Notification No. S.O. 841(E), dt. 10.12.1991 issued by Ministry of Home Affairs

In exercise of the powers conferred by sub-clause (ii) of clause (e) of sub-section (1) of Section 2 of the Foreign Contribution (Regulation) Act, 1976 (49 of 1976), the Central Government hereby specify that the European Community shall not be treated as "foreign source" for the purposes of the said Act.

NABHI PUBLICATIONS

EXPORT-IMPORT

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| ● Duty Drawback 2000-01 Incorporating New Rates as on 30th Nov. 2000 | 240 |
| ● How to Export, 2000-01, June 2000 | 90 |
| ● How to Import, 2000-01, June 2000 | 90 |
| ● New Import-Export Policy & Handbook of Procedures (Vol. 1), April 2000 | 500 |
| ● New Input Output & Value Addition Norms, 1997-2002, Vol. 2, April 2000 | 500 |
| ● List of Import & Export Items, alongwith Customs Tariff Vol. 3, May 2000 | 700 |
| ● Handbook of Export Promotion & Incentives, Sept. 1999 | 430 |
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| ● Fifth Central Pay Commission Report, May 1999 Reprint Ed. in three Volumes | 750 |

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| ● Ninth Five Year Plan 1997-2002, February 2000 (in Two Volumes) | |
| ● Approach Paper to Ninth Five Year Plan, 1997-2001, with Gist, April, 1998 | |

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| ● How to Borrow from Banking & Financial Institutions | |
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