Trust / Society / Section 8 Company — Registration Checklist

Choose the vehicle based on control, governance and funding plans. Tax exemption needs separate registration.

Registration checklist

- [ ] Draft trust deed / society MoA & rules / Section 8 MoA-AoA
  Objects clause determines exemption eligibility
- [ ] Register: trust deed with Sub-Registrar; society with Registrar of Societies; Section 8 via SPICe+ with licence
- [ ] PAN for the entity
- [ ] Income-tax exemption registration (erstwhile 12A/12AB) and 80G approval
  Now under the Income-tax Act, 2025 — time-bound renewals apply
- [ ] Darpan registration for government grants
- [ ] FCRA registration before accepting any foreign contribution
- [ ] Bank account; books of account from day one

First-year compliance snapshot

- [ ] Annual ITR of the trust/institution
  Audit where income before exemption exceeds the basic limit
- [ ] Apply 85% of income to objects or accumulate with declaration
- [ ] Renew exemption registrations before expiry
- [ ] TDS and GST obligations apply as to any other entity
- [ ] Section 8 companies: full ROC calendar also applies

Disclaimer

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