

Foreign Contribution (Regulation) Amendment Rules, 2026

Clause-by-clause comparison of the FCRA framework before and after amendment.

Notification:	S.O. 3272(E) dated 22 June 2026 — Ministry of Home Affairs, Government of India
Effective date:	22 June 2026 (date of publication in the Official Gazette)
Amends:	Foreign Contribution (Regulation) Rules, 2011
Transition:	Existing associations to file Form FC-6F within one year of commencement

1. Introduction

The Ministry of Home Affairs has notified the Foreign Contribution (Regulation) Amendment Rules, 2026 vide S.O. 3272(E) dated 22 June 2026, amending the Foreign Contribution (Regulation) Rules, 2011.

The Amendment Rules revise the FCRA compliance framework — defining the scope of registration, identifying the persons responsible for governance and control, and strengthening transparency in the utilisation and reporting of foreign contribution; they also introduce a prescribed schedule of purposes for registration and require existing registered associations to align their registration within one year.

The table below sets out, provision by provision, the position before and after the amendment, so that registered associations can identify exactly what has changed and where.

2. Comparison of Provisions — Before and After Amendment

Provision / Rule	Position Before Amendment	Position After Amendment (w.e.f. 22 June 2026)
Definition of “Key Functionary” Rule 2(1)(ca); Rules 5, 9, 12, 17A	<i>The Rules contained no definition of “key functionary”. Different provisions referred inconsistently to “office bearers”, “members of the Executive Committee or Governing Council”, and “members”, leaving it unclear who was responsible for compliance.</i>	New Rule 2(1)(ca) inserts one definition. For a person other than an individual, a “key functionary” includes a company’s director, a firm’s partner, a trust’s trustee, the Karta of a HUF, any office bearer or member of the governing body / managing committee / other controlling authority of a society, trust, trade union or association, and any other officer or person (by whatever name called) having control over, or responsibility for, its management or affairs. The scattered references in Rules 5(i)/(iii), 9(1)(a), 9(2)(f)(ii) items (B), (C) & (D), 12(2) and 17A(iv) are all replaced by “key functionary / functionaries”.
Scope of Registration Rule 9(1B)(a) & (b)	<i>Registration was granted at entity level. The certificate did not name specific purposes or States / UTs, and applications did not require choosing purposes from any list or declaring the States / UTs of operation.</i>	The certificate of registration must now specify the purpose(s) and the State(s) / UT(s) for which it is granted. Every application must state (i) the purpose(s) sought — chosen only from the new Schedule — and (ii) the States / UTs in which the association proposes to undertake activities.

Provision / Rule	Position Before Amendment	Position After Amendment (w.e.f. 22 June 2026)
Schedule of Purposes <i>New Schedule (after Rule 23, before Form FC-1)</i>	<i>No prescribed list of permissible purposes or activities existed; objectives were described freely in the application.</i>	A new Schedule is inserted listing permissible activities under five heads — Religious (16 items), Cultural (18), Economic (19), Educational (22) and Social (30). Registration purposes must be selected only from this Schedule.
Transition for Existing Associations <i>Rule 9(1B)(c)</i>	<i>Not applicable — there was no requirement to map an existing registration to specific purposes or geography.</i>	Every association registered before these Rules commenced must, within one year of commencement, file an intimation in Form FC-6F specifying the purpose(s) and State(s) / UT(s) for which it wishes to retain its registration.
Change of Scope after Registration <i>New Rule 17B</i>	<i>There was no formal route to add or drop a purpose or a State / UT from an existing registration.</i>	Rule 17B allows an association to change its area of operation by including or deleting any purpose or State / UT specified in its certificate. It must apply in Form FC-6F with (a) a governing-body resolution approving the application and (b) the prescribed fee (computed per Rule 9(4) and its proviso). The Central Government may approve or reject the application after such inquiry as it deems fit.
Registration Fee <i>Rule 9(4)(b) proviso</i>	<i>A flat fee applied irrespective of how many purposes or States / UTs the application covered.</i>	The prescribed fee now covers registration for only one State / UT and one purpose. An additional ₹300 is payable per extra State / UT, and a further ₹300 per extra purpose.
Foreign Nationals as Key Functionaries <i>Explanation 1 to Rule 9(5)</i>	<i>No express bar prevented foreign nationals (other than persons of Indian origin) from being key functionaries or office bearers for the purposes of registration or prior permission.</i>	An association having non-PIO foreign nationals as its key functionaries shall ordinarily not be considered eligible for grant of registration or prior permission. The Central Government may, by order, specify cases or circumstances — and the conditions — in which foreign nationals may be permitted to be key functionaries.
Use of Foreign Contribution <i>Explanation 2 to Rule 9(5)</i>	<i>The Rules did not expressly tie utilisation of foreign contribution to the association's stated objectives or purposes.</i>	It is clarified that foreign contribution received shall be utilised only for activities carried out in India, in accordance with the association's stated objectives and the purposes for which such contribution was received.
Release of Subsequent Instalments <i>Rule 9A proviso; new Form FC-3BB</i>	<i>The proviso to Rule 9A prescribed no specific form, no minimum utilisation percentage, and no field verification for releasing the second or any subsequent instalment under prior permission.</i>	The association must now apply in new Form FC-3BB. The next instalment is released only after utilisation of at least 75% of the foreign contribution received in the previous instalment and after a field inquiry. FC-3BB captures prior-permission details, receipt / utilisation,

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		activity- and location-wise utilisation, assets created, declarations, and a Chartered Accountant's certificate confirming not less than 75% utilisation.
<p>“Reasonable Activity” Threshold New Rule 14A</p>	<p><i>No quantitative benchmark existed to judge “reasonable activity” for cancellation under Section 14 or renewal under Section 16.</i></p>	<p>An association is deemed to have undertaken reasonable activity in its chosen field if it has utilised foreign contribution of not less than ₹10 lakh in the last two financial years for that purpose. The Explanation counts only activity undertaken out of, or by utilising, foreign contribution — domestically-funded activity does not qualify.</p>
<p>Detailed Activity Report & Streamlining Rule 17</p>	<p><i>The annual return (Rule 17(1)) required scanned copies of the financial statements but no separate “detailed activity report”; sub-rules (3), (4) and (5) prescribed additional procedure for filing returns.</i></p>	<p>Rule 17(1) now requires a scanned copy of the “detailed activity report” (inserted before the income & expenditure statement). Sub-rules (3), (4) and (5) of Rule 17 are omitted.</p>
<p>Key-Functionary Particulars Form FC-2, new Sl. 8A</p>	<p><i>There was no structured disclosure of the public or institutional offices held by key functionaries.</i></p>	<p>New Sl. 8A requires details where a key functionary is a legislator (House and constituency), a political-party office bearer (designation and party), a judge (designation and court), a government servant (service, batch / year of joining, designation, office details), or an employee of a corporation / body (designation, office details and name of the corporation / body).</p>
<p>Government Constitution / Ownership / CAG Audit Forms FC-3A (Sl. 13), FC-3B (Sl. 14), FC-3C (Sl. 12)</p>	<p><i>No disclosure was sought on statutory constitution, Government ownership, or applicability of CAG audit.</i></p>	<p>New serial numbers require disclosure of whether the person / association is (i) constituted by or under a Central or State Act, or by a Government administrative / executive order; (ii) wholly owned by the respective Government; and (iii) required to have its accounts compulsorily audited by the Comptroller and Auditor General of India (CAG).</p>
<p>Further FC-3A / FC-3C Disclosures Form FC-3A; Form FC-3C note</p>	<p><i>FC-3A did not seek social-media accounts, a “scope of registration”, or a year-wise activity table, and its account column did not mention utilisation accounts; FC-3C did not require a multi-year activity report.</i></p>	<p>FC-3A adds social-media accounts (Sl. 2(g)); a new “Scope of registration” — purpose and geographic area (Sl. 4A); a table of activities and amounts utilised over the last three financial years (Sl. 5A); and updates the account column to “FCRA Account and utilisation accounts”. FC-3C's end-note now also requires a year-wise detailed activity report for the last three financial years.</p>

Provision / Rule	Position Before Amendment	Position After Amendment (w.e.f. 22 June 2026)
Annual Return Disclosures <i>Form FC-4 (Sl. 1, 2, 3, 8A)</i>	<i>FC-4 sought high-level information; donors were classified only as “Institutional / Individual” with no look-through; there was no website / social-media, ultimate-donor, project-wise utilisation, or publications disclosure.</i>	FC-4 now requires the official website and social-media accounts (Sl. 1); expands the donor column to “Institutional / Individual / Donor Advised Funds / Other intermediary remittance vehicles” and adds an ultimate-donor look-through table (Sl. 2(aa)); requires the Detailed Activity Report to be attached plus a project-wise utilisation table split into Project / activity, Fresh Assets and Admin. expenses (Sl. 3); and adds a publications disclosure with a Section 3(1)(g) reminder (Sl. 8A).
Auditor Certification — UDIN <i>Form FC-4, Sl. 9</i>	<i>Only the “date of issue of certificate” by the Chartered Accountant was required.</i>	The entry becomes “date of issue and UDIN of certificate”, and a new clause (va) additionally requires the UDIN of the separate audited financial statements maintained for foreign contribution.
New Form FC-6F <i>Form FC-6F [see Rules 9(1B) & 17B]</i>	<i>No form existed to apply for a change in the purpose(s) or State(s) / UT(s) recorded on the certificate of registration.</i>	New Form FC-6F is used to apply for inclusion or deletion of a purpose or State / UT — and by existing associations for the one-time transition intimation — enclosing a copy of the governing-body resolution passed before effecting the change.

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