

IMPORTANT CHANGES UNDER SECTION 80G FROM FINANCIAL YEAR 2022-2023



Prior to FY 23 the donor had to only provide receipt from the donee / recipient organisation as proof



Every Donee organisation (approved under Section 80G) must file Form 10BD with the I-T department. This is a statement that will carry all the details of the donations received by it.



Effective FY 23 if a donor needs to claim tax exemption under Sec 80G, needs to provide.

- Form 10BE, from the donee / recipient organisation before **May 31st 2022**

- Form 10 BE contains **details of the Donee organisation** such as Name, PAN number, approval numbers under Section 80G or Section 35(1) of the I-T Act, details of the donor and the donation made

- The last date for issuing Form 10BE is also **May 31**

