Under the Income Tax Act, 2025, eligibility for making an application as a Registered Non-Profit Organisation (RNPO) is specifically linked to the legal constitution and status of the entity.

Section 332(2)(a) provides that a person shall be eligible only if "such person is constituted or registered or incorporated in India for carrying out one or more charitable purposes, as referred to in section 2(23), or one or more public religious purposes".

This provision indicates that eligibility to apply as an RNPO is confined to entities constituted, registered, or incorporated under Indian law for charitable or public religious purposes.

Accordingly, a foreign charity or organization without an Indian legal structure would not qualify to apply independently under this framework.

DO YOU KNOW?

Entities constituted or registered in India alone are eligible to apply u/s 332 of the Income Tax Act, 2025.

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