

FCRA AMENDMENT RULES, 2026 - COMPARATIVE ANALYSIS

Provision	Existing Position (FCRA Amendment Rules, 2025)	Amended Position (FCRA Amendment Rules, 2026)
Rule 2 – Definition of "Key Functionary"	The Rules did not define the term " Key Functionary ". References were made to office bearers, governing body members, directors, trustees, etc., depending on the provision.	A comprehensive definition of " Key Functionary " has been inserted, covering directors, partners, trustees, Karta of HUF, office bearers, governing body members and any other person exercising control over the affairs of the association.
Rule 5 – Political Nature of Association	The Rule referred to members of the Executive Committee/Governing Council while determining whether an association is of political nature.	References have been replaced with " Key Functionaries ", thereby widening the scope of persons considered for determining political nature.
Rule 9 – Registration Certificate	Registration certificates did not specify the approved purpose(s) or geographical area of operation.	Registration certificates will now specify the approved purpose(s) and State(s)/UT(s) for which registration is granted. Applicants must select purposes from the prescribed Schedule and specify their area of operation. Existing registered associations must furnish these details within one year in Form FC-6F .
Rule 9 – Registration Fees	A uniform application fee was payable irrespective of the number of purposes or States covered.	Registration fees are now linked to the scope of registration. An additional ₹300 is payable for each additional State/UT and for each additional purpose beyond the first.
Rule 9 – Eligibility of Associations	No express clarification regarding associations having foreign nationals as office bearers/key functionaries.	It has been clarified that associations having foreign nationals (other than persons of Indian origin) as key functionaries shall ordinarily not be eligible for registration or prior

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		permission, unless permitted by the Central Government.
New Rule 14A – Utilization of Foreign Contribution for Reasonable Activity	No corresponding provision existed. The Rules did not prescribe any minimum utilization threshold to determine whether an association had undertaken "reasonable activity" for the purposes of renewal or cancellation of registration.	A new Rule 14A has been inserted. An association shall be deemed to have undertaken reasonable activity if it has utilized not less than ₹10 lakh of foreign contribution during the last two financial years for its chosen field of activity. The Rule further clarifies that only activities undertaken using foreign contribution received in accordance with the Act shall be considered as "reasonable activity". This benchmark will be relevant while considering renewal under Section 16 and cancellation under Section 14 of the Act.
Rule 17B (New)	No provision existed for modifying approved purposes or geographical coverage of an existing registration.	New Rule 17B permits associations to apply in Form FC-6F for addition or deletion of approved purposes and States/UTs covered under their registration certificate.
Schedule	No prescribed list of approved purposes for registration.	A detailed Schedule has been inserted prescribing approved purposes (such as educational, social, healthcare, etc.) from which applicants must select while seeking registration.
Form FC-2	Required basic particulars of the applicant.	Additional disclosure relating to office/service details of key functionaries has been introduced for specified categories such as legislators, judges, government servants and

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		employees of government bodies.
Forms FC-3A / FC-3B / FC-3C	Limited disclosure requirements for registration, prior permission and renewal.	Applicants must now disclose social media accounts, approved purposes, States/UTs of operation, activities undertaken during the previous three financial years, and whether the entity is government-established, government-owned or subject to CAG audit.
New Form FC-3BB	No specific mechanism existed for release of second or subsequent instalments under prior permission.	A new Form FC-3BB has been introduced requiring applicants to demonstrate utilisation of at least 75% of the previous instalment, submit a Chartered Accountant-certified utilisation certificate and provide detailed utilisation and asset reports before seeking subsequent instalments.
Form FC-4 (Annual Return)	Annual return required disclosure of foreign contribution received and utilised along with prescribed financial particulars.	Expanded disclosures include website, social media accounts, intermediary remittance details, project-wise utilisation, publications issued during the year, detailed activity reports and UDIN of the Chartered Accountant certifying the return.