

**Ministry of External Affairs
(Diaspora Engagement Division)**

CORRIGENDUM

REVISED GUIDELINES FOR ISSUE OF NRI CERTIFICATE BY EMBASSIES/HIGH COMMISSIONS/CONSULATES OF INDIA ABROAD

Introduction:

A Non-Resident Indian (NRI) Certificate is a document that is issued by Indian Embassies, High Commissions and Consulates abroad to an Indian National overseas for certifying the NRI status of the applicant. NRIs enjoy several benefits and privileges in India for which presentation of this NRI Certificate is necessary. The Ministry of External Affairs has issued several instructions in the past to Embassies, High Commissions and Consulates of India abroad for issuing the NRI Certificate, the last being the one on November 11, 2024.

Revised Guidelines:

2. In super-session of all instructions issued by the Ministry of External Affairs in the past on the subject of issuance of NRI Certificate, this Ministry hereby authorizes Indian Embassies, High Commissions and Consulates abroad to issue NRI Certificate to an Indian National/Indian Passport holder who qualifies to be a **NRI as defined under Section 6 of the Income Tax Act, 1961** that states the following:

“An individual will be treated as a **Resident in India** in any previous year if he/she satisfies any of the following conditions:

1. If he/she is in India for a period of 182 days, or more during the previous year, or
2. If he/she is in India for a period of 60 days or more during the previous year and 365 days or more during 4 years immediately preceding the previous year.

An individual who does not satisfy both the conditions as mentioned above will be treated as Non-Resident in that previous year. However, in respect of an Indian citizen and a Person of Indian Origin who visits India during the year, the period of 60 days as mentioned in (2) above shall be substituted with 182 days. The similar concession is provided to the Indian citizen who leaves India in any previous year as a crew member or for the purpose of employment outside India.

The Finance Act, 2020, w.e.f. Assessment Year 2021-22 has amended the above exception to provide that the period of 60 days as mentioned in (2) above shall be substituted with 120 days, if an Indian citizen or a person of Indian origin whose Total Income, other than Income from Foreign Sources, exceeds ₹ 15 lakh during the previous year.

The Finance Act, 2020 has also introduced a new Section 6(1A) which is applicable from Assessment Year 2021-22. It provides that an Indian citizen earning Total Income in excess of ₹ 15 lakh (other than income from foreign sources) shall be deemed to be Resident in India if he / she is not liable to pay tax in any country”.

Indian Embassies, High Commissions and Consulates should verify the necessary documents, particularly the stamps for Immigration and Emigration on the Indian Passports of the applicants for the purpose of issuing the aforesaid NRI Certificate. The NRI Certificate should be valid for a period of 6 months from the date of its issue.

3. The responsibility of accepting the NRI Certificate for its diverse uses in India will be determined by the Indian Authorities that accord the special privileges due to the Non-Resident Indians (NRIs).
