# Non-Resident Taxable Persons (NRTP)

Q. Who is an NRTP under GST?

A Non-resident taxable person (NRTP) under GST is any individual or business who occasionally undertakes transactions involving supply of goods or services or both, whether as principal or agent or in any other capacity, but who has no fixed place of business or residence in India. Registration of NRTP is mandatory irrespective of threshold limit. NRTP should apply for registration at least 5 days prior to the date of commencement of business.
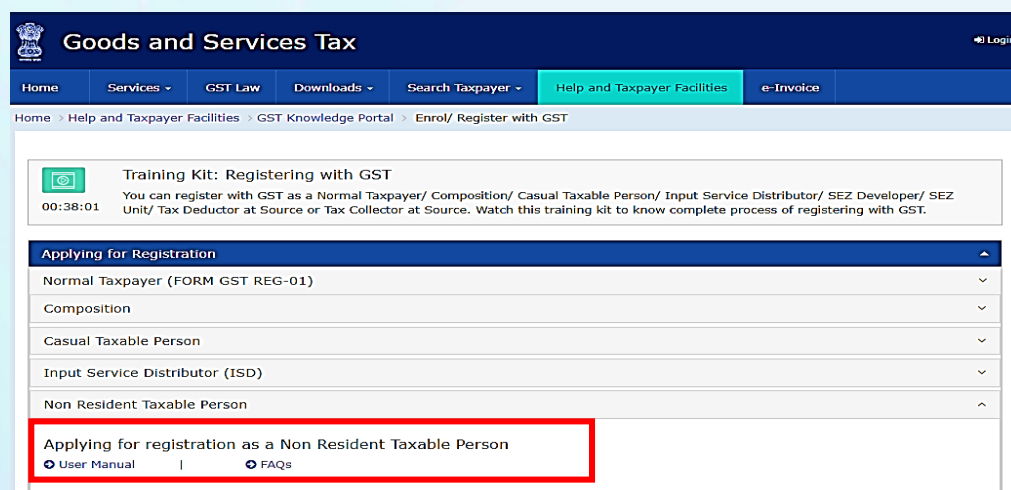
Registration

## Q. What condition need to be fulfilled by an NRTP to register on GST Portal?

An NRTP must fulfill following conditions, so that he/she can register on the GST Portal:

- Applicant has authorized signatory in India with valid details
- Authorized Signatory has valid Permanent Account Number (PAN)
- Authorized Signatory has a valid Indian mobile number
- Authorized Signatory has valid E-mail Address
- Applicant has the prescribed documents and information on all mandatory fields as required for registration
- Applicant has identified the place of business (in that State) for the period of registration.

Q. What is the procedure of registration as an NRTP?

Access the https://www.gst.gov.in/ URL. The GST Home page is displayed.
Click the **Services > Registration > New Registration** option. Alternatively, you can also click **REGISTER NOW** link.
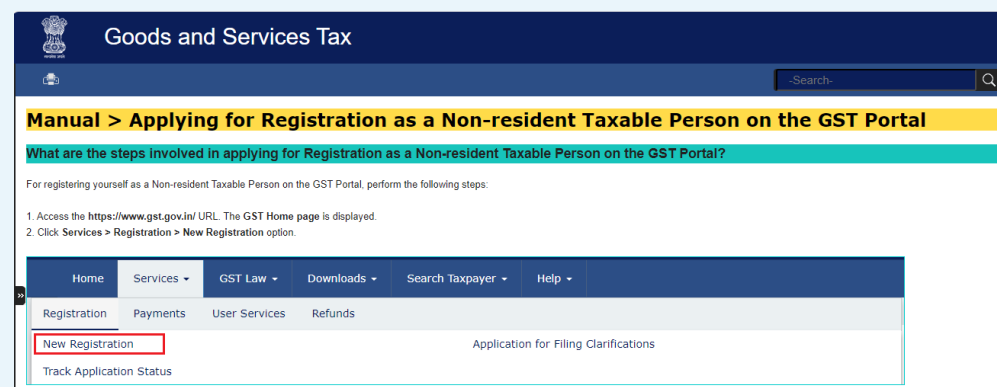
Q. What Performa are to be filled for registration as an NRTP?

As an NRTP, you must fill Part A of the Registration Form, which consists of:

- *Legal Name of the Non-Resident Taxable Person*
- *PAN (Passport number if PAN is not available) of the Non-Resident Taxable Person*
- *Name of the Authorized Signatory (as per PAN)*
- *PAN of Authorised Signatory*
- *Email Address of Authorised Signatory*
- *Indian Mobile Number of Authorised Signatory.*

Q. What conditions need to be fulfilled for registration as NRTP?

The authorized signatory located in India may do the registration, as OTP is sent on Indian mobile numbers only. A Non Resident Taxable Person must have an authorized signatory who is a resident of India with a valid PAN and an Indian mobile number, which must be provided in the registration application. As far as foreign applicant is concerned, Passport number can be provided as identification document.

Once, the PAN, email and mobile number are validated, a Temporary Reference Number (TRN) will be generated and communicated to you via SMS and email. Based on the generated TRN, you will be able to retrieve the application and fill in Part B of the application form. On successful submission of the application with authentication, Application Reference Number (ARN) will be generated and intimated to you via email and SMS. You can track status of the application using this ARN.

In case of Registration as a Non-Resident Taxable Person, you are required by law, to deposit the tax in advance, equivalent to the estimated tax liability, based on the estimated turnover for the period for which the registration has been obtained by you. A provisional GSTIN will also be generated and prefilled in the challan. The status of this GSTIN will be provisional until your application is approved by the tax authority and the registration is officially granted.

Once the application for registration is approved, the GSTIN and temporary password is generated and communicated via e-mail and SMS to the primary Authorized Signatory. Status of the GSTIN changes from "Provisional" to "Active". Registration Certificate (RC) is generated and is available at your Dashboard to view, print and download.

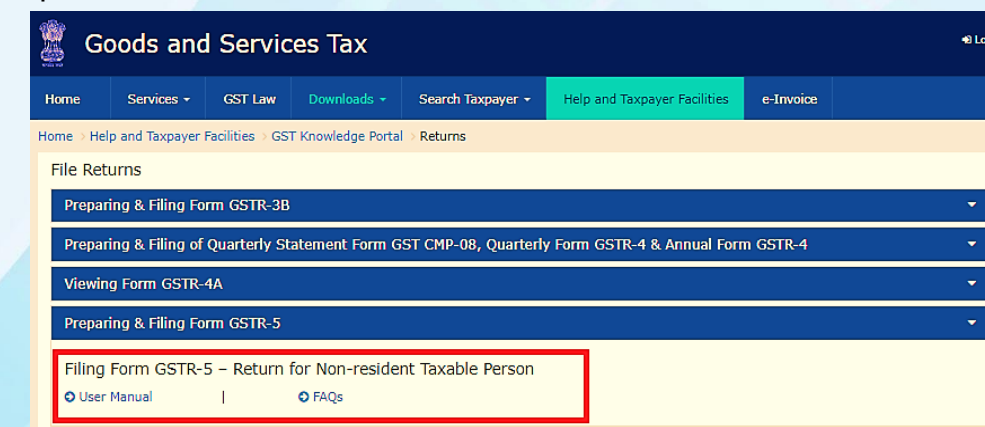## Q. What is the validity of registration for an NRTP?

The certificate of registration issued to a Non Resident taxable person is valid for the period specified in the application for Registration or 90 days from the effective date of registration, whichever is earlier. You can extend your Registration as a Non-Resident Taxable Person once, for an additional period of 90 days, if you apply for extension of registration before the expiry of the initial period of registration granted to you.
You can surrender your registration later on (after completion of business) by filing Form GST REG 16, on the GST Portal (**Services** > **Registration** > **Application for Cancellation of Registration**).

Paying Taxes and Filing Returns

Q. What Return (s) need to be filed by an NRTP?

Every registered NRTP is required to furnish a return in Form GSTR 5 on GST Portal. It will contain all business detail including Sales & Purchases. Form GSTR 5 is a monthly return, due every 20th of the next month. If there is any delay in return filing, he will be liable to pay interest @18% per annum. NRTP can not avail ITC on local procurement & on import of services from outside India.

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Q. Do I need to pay any tax while registering as a NRTP?

In case of Registration as a NRTP, you are required by law, to **deposit the tax in advance**, equivalent to the **estimated tax liability**, based on the estimated value of taxable supply for the period for which the registration has been obtained by you.

This deposit can be used later on to pay the tax liability while filing Form GSTR 5.

You can claim refund of un-utilized cash amount after filing Form GSTR 5, if needed by applying in Form GST RFD 01 (**Services > Refunds > Application for Refund &** Select the reason as **Refund of Excess Balance in Electronic Cash Ledger** option).

HELP

Q. Where can I access Help related to registration or return filing?

For more details help section of GST portal may be accessed at:
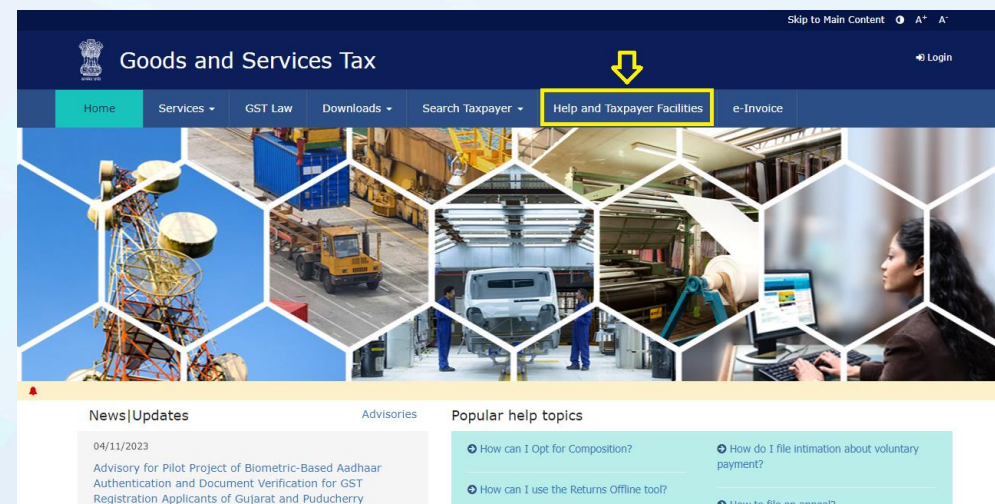
1. https://tutorial.gst.gov.in/userguide/registration/index.htm#t=Registration_-_Non-Resident_Foreign_Taxpayer.htm - UM for Registration

2. https://tutorial.gst.gov.in/userguide/registration/index.htm#t=Registration_by_Non-resident_Taxable_Person.htm - FAQs for Registration

3. https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GSTR-5.htm - UM for filing GSTR-5

4. https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GSTR-5_FAQ.htm - FAQs for filing GSTR-5

Grievance Redressal Portal (GRP)
(https://selfservice.gstsystem.in/)

Advantages of GRP

1 Provides all required information through relevant FAQs/User Manuals

2 Reduces 'to and fro communication' with the help desk

3 Enables you to lodge complaint at any time as per your convenience

4 Enables you to check the progress in resolution of complaint through unique reference number

Steps to Lodge Complaint

1 Access GRP from www.gst.gov.in or directly at https://selfservice.gstsystem.in/

2 Find out the functionality with which you are facing the issue from the Drop Down List

3 Get the User Manual / FAQ most relevant to your query

4 In case you do not find the answer, lodge a grievance with screenshot

For any assistance, please contact :

Toll free Helpdesk Number: 1800-103-4786

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A Handbook by GSTN