

# FAQs > Grant of UINs Under GST Regime

## 1. What does UIN stand for?

UIN stands for **Unique Identity Number**, granted to UN Bodies and Embassies on the basis of letter issued by the Ministry of External Affairs (MEA). UIN can also be granted to any other Notified Persons (as may be notified by the Commissioner) on the basis of request received from the respective notified organization.

## 2. What is the relevance of UIN and how is it used?

UIN enables the UN Bodies, Embassies and Other Notified Persons to get the supplies of taxable goods /services from the registered persons. The relevance of UIN is that it needs to be mentioned on purchase invoices, so that the UIN holder could claim refund of GST paid on such transactions on the basis of Form RFD -10, which is generated after their filing Statement of such inward supplies in Form GSTR-11.

## 3. How does UN Bodies/ Embassies/Other Notified Person can apply for allotment of UIN?

You can apply for registration as UN Bodies/ Embassies/Other Notified Person for allotment of UIN directly on the GST Portal. Navigate to **Services > Registration > New Registration** option.

Select the **New Registration** option and **United Nation Body/ Consulate or Embassy of Foreign Country/ Other Notified Person** from I am a drop down list.

## 4. From which date does the UIN Registration become valid?

Effective date of registration would be the date of allotment and generation of UIN.

## 5. How allotment of UIN is communicated?

The intimation of UIN and temporary password will be sent to the primary authorized signatory of the respective UN Bodies, Embassy or Other Notified Person (as applicable) via e-mail and SMS.

## 6. Are there any preconditions before UN Bodies/ Embassies/Other Notified Person can apply for allotment of UIN?

UN Bodies/ Embassies/Other Notified Person must fulfill following conditions so that they can file an application for allotment of UIN on the GST Portal:

1. Applicant is not already registered in the State i.e. he does not have UIN for this entity in that State.

**Note:** UN Bodies/ Embassies are not required to take state-wise registration but one single registration is enough for them for whole of India. Other Notified Person are required to take state wise registration.

2. Applicant has a valid Indian mobile number

3. Applicant has valid E-mail Address

4. Applicant has the prescribed documents and information on all mandatory fields as required for registration

5. Applicant has authorized signatory with valid details.

## 7. Do I need a PAN for allotment of UIN?

No, PAN is not mandatory for allotment of UIN except Other Notified Person.

## 8. How can I view my existing registrations mapped to same PAN of the business/ entity on the GST Portal while applying for registration?

After filling all the details in Part A of the application, when you click on **Proceed** button, GST Portal displays all the GSTINs / Provisional ID's / UINs / GSTP IDs mapped to the same PAN across India.

## 9. Can I use same e-mail address, mobile number and PAN combination for taking multiple registrations on GST Portal?

Yes, you can use same e-mail address, mobile number and PAN combination for taking multiple registrations on GST Portal.

## 10. What is the difference in registration process as UN Bodies/ Embassies/Other Notified Person for allotment of UIN?

Below provided are the differences in registration process as UN Bodies/ Embassies/Other Notified Person for allotment of UIN:

- 1. For UN Bodies/ Embassies** - Ministry of External affairs (MEA) issues a letter to the entity with the details like MEA number and Date which can be used to obtain registration on the GST Portal. Such an application if filed through the GST Portal or the initiated by the Tax Authority at the Back Office, would have Centre as its source authority. They are not required to take state wise registration but one single registration is enough for them for whole of India.
- 2. For Other Notified Person** - Applicant has to select the Source authority (Centre/ State) who has issued notification for registration, Notification Number and Notification Date in the Application for allotment of UIN. The authority hence selected becomes the source authority for them. They are required to take state wise registration.

## 11. What are the documents the needs to be uploaded while applying for Registration for allotment of UIN?

Document Name	Document Type	Document Size
<b>Proof of Appointment of Authorized Signatory</b>		
Photo of the Authorized Signatory	JPG	100 KB
Letter of Authorization	JPG, PDF	1 MB
Copy of Resolution passed by BoD/ Managing Committee and Acceptance letter	JPG, PDF	1 MB
<b>Proof of Details of Bank Accounts</b>		
First page of Pass Book	JPG, PDF	1 MB
Cancelled Cheque	JPG, PDF	1 MB
Bank Statement	JPG, PDF	1 MB

## 12. What happens once the application form is submitted for allotment of UIN at the GST Portal?

Applications filed for allotment of UIN by Embassies and UN Bodies is assigned to Centre for Processing. The application can be submitted at the GST Portal.

Applications filed for allotment of UIN by Other Notified Persons is assigned to either State / Centre Tax Authority based on the selection made by the applicant in the Registration form.

### **13. What are the steps of logging-in to the GST Portal for the first time using a UIN?**

Once the primary authorized signatory of the UIN holder receives the UIN and temporary password, the UIN holder needs to follow the below steps:

- **Step-1:** Login to the GST Portal through first-time login.
- **Step-2:** Enter the provided UIN (username) and temporary password in corresponding fields.
- **Step-3:** Change the temporary password and create username.
- **Step-4:** The user is navigated to the Taxpayer Login page.
- **Step-5:** Enter the credentials in Login page with new user id and password created.
- **Step-6:** The UIN holder will see the dashboard screen.

UIN holder will now be able to access, view, download and print the Registration Certificate from the dashboard. For subsequent logins, the UIN holder will have to use the normal login functionality.