

Regulatory and tax topics on your Investment in India

Indian Tax and regulatory compliance

- Tax filing requirements
- Legal requirements
- Social security and payroll requirements
- Bookkeeping requirements
- Litigation

Indian Market entry

- Market know ledge
- Incentives and grants

Indian requirements for Swiss companies

- Compliance obligations in India
- PAN registration

Supply Chain Structuring (VCA)

- Intercompany transactions
- Transfer Pricing
- APA
- PE risks

Fund repatriation

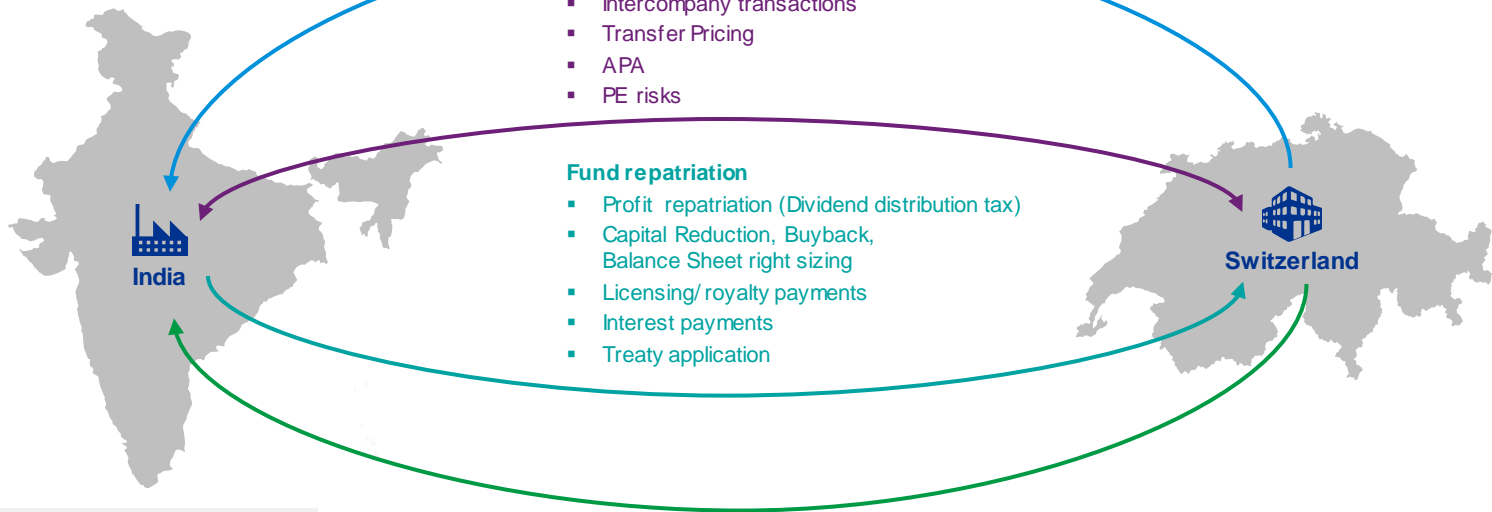
- Profit repatriation (Dividend distribution tax)
- Capital Reduction, Buyback, Balance Sheet right sizing
- Licensing/ royalty payments
- Interest payments
- Treaty application

Acquisition/Incorporation

- M&A - Transactions
- Incorporation of Indian company
- Regulatory requirements

Assignment of people to India

- Immigration / Visa
- Payroll
- Social security
- Individual income tax / expatriate taxation



KPMG Switzerland as your single point of contact to deal with Indian matters

Our Services in connection with your Investment in India

Indian Tax and regulatory compliance

- Legal compliance / secretarial services
- Direct and indirect tax compliance (tax return, TP documentation, GST)
- Bookkeeping / Payroll services
- Litigation services
- Audit services

Indian Market entry

- Market entry support
- Preparation of Market studies
- Incentives and grants / Tax holiday analysis and assistance

Indian requirements for Swiss companies

- Analysis of and support with compliance obligations for your company in India (e.g. tax return / TP documentation filing, PAN registration)

Supply Chain Structuring (VCA)

- Definition intercompany relationships
- Transfer Pricing planning
- APA services
- PE risks analysis

Fund repatriation

- WHT planning
- Support with treaty application
- DTT refund claim
- Design and implementation of Buybacks

Acquisition/Incorporation

- Assistance regarding Conceptualization/ Structuring and Implementation of M&A deals
- Corporate Restructuring: merger, demerger, business/ asset sale
- Acquisition, sale of shares/ business

Support with:

- Incorporation of company
- Opening bank account
- Registrations
- Investment / Capital structuring
- Investment / Financial approvals
- Regulatory services*

Assignment of people to India

- Immigration / Visa Services
- Payroll processing services
- Social security compliances
- Individual income tax compliances / expatriate taxation
- Services prior to deputation of employees
- Local registration for incoming expatriates
- Structuring of compensation packages (domestic and cross border employee stock option plans)
- International assignment planning to mitigate potential double taxation of international assignees
- Review of employer's withholding tax obligations
- Preparation and filing of personal tax returns

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* Regulatory

- Regulatory advice and assistance pertaining to RBI, NBFC, DPIIT, Banking and various Government Ministries and Infrastructure bodies
- Structuring of investments/ transactions and implementation assistance from the perspective of Indian exchange control and other applicable regulatory laws in India
- Obtaining regulatory approvals/ industrial and other licenses/ clarifications/ dispensations from Central and State Government Ministries/ authorities/ departments/ autonomous bodies, etc.
- Performing regulatory due diligence investigations, in conjunction with M&A teams, for acquisitions, disposals and management buy outs
- Providing on-going regulatory advisory and compliance services, including issuing written advice on Government policies impacting the clients business
- Compliance health check/ regulatory risk analysis of foreign currency transaction and identify key currency risk/ concern areas, if any, and suggesting measures, if any, to mitigate the same
- Assistance in making representation to the Central/ State Governments for availing fiscal incentives, capital and revenue subsidies and other benefits associated with setting up of manufacturing/ assemble operations

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