



International corporate tax and regulatory services



Tax

India is the world's largest democracy and one of the fastest growing major economies. As multinationals across the world shift their focus and transact with and invest in India, it is important that the country's tax and regulatory policies are well-understood for harnessing growth and success opportunities. Similarly, Indian companies aiming to set up their business on foreign shores, or list on overseas bourses, need to understand cross-border taxes. Corporate tax is an essential aspect of doing business in India/overseas and its importance cannot be undermined. In line with global developments, the emphasis in India is also shifting towards strict compliance and expanding the tax base using e-governance and digitisation mechanisms.

In India, uncertainty around tax and litigations could impact businesses significantly. The introduction of General Anti Avoidance Rules (GAAR) in India and developments in OECD on Base Erosion and Profit Shifting (BEPS) front are expected to require businesses to gear up as well as relook at their existing business models and operate under a more stringent and complex tax regime.

KPMG in India - Service offerings by international corporate tax and regulatory team

KPMG in India's experienced tax professionals assist clients in resolving continuous challenges from a tax and regulatory perspective. They provide insights that meet your business needs and mitigate potential litigation in India.

Our offerings encompass a broad range of tax and regulatory services including

Our multi-disciplinary tax teams can help you in tax planning, compliance and appellate-related assistance services.

Advice on domestic and international tax matters



Impact analysis of GAAR on transactions



Assist in Representation before tax and revenue authorities



Direct tax compliances



Assistance in making Application and representation before the Authority for Advance Rulings (AAR)



Assist in Tax assessments/tax appeals/tax dispute resolution/tax litigation



Brief description on international tax and regulatory offerings under various heads

KPMG in India's international tax:

Advisory	Compliance	Tax controversies and dispute resolution management
<ul style="list-style-type: none"> • Domestic as well as international tax aspects of transaction/business • Agreements to be entered into with various parties from a tax perspective • Withholding tax obligations on payments to residents/cross border payments • Planning for positions to be adopted in the tax return • Impact of GAAR on domestic and cross border transactions/structuring. 	<ul style="list-style-type: none"> • Tax registration • Advance tax computations • Filing tax returns • Preparation and filing of submissions and assisting in representation before Revenue authorities • Other compliance aspects such as obtaining lower withholding tax certificate, etc. 	<ul style="list-style-type: none"> • Tax audit support services and in proceedings before the Commissioner of Income Tax (Appeal) [CIT(A)], Dispute Resolution Panel (DRP), Income Tax Appellate Tribunal (ITAT), High Court and Supreme Court in relation to Tax matters. • Assistance in determining appropriate approach with regard to disputes relating to Tax matters, including considering different dispute resolution mechanisms like: Mutual Agreement Procedures (MAP) Authority for Advance Ruling (AAR)

Why KPMG in India

- A committed International Corporate Tax and Regulatory team of experienced professionals who act as trusted advisors to clients
- Given our focus on industry specialisation, the team keeps track of developments in the sector and is well-versed with common issues faced by the industry
- The India team is well-connected within KPMG's global network of member firms, and keeps track of developments in global markets
- Utmost importance given to client and data confidentiality with stringent internal controls and risk policies.



KPMG in India contacts:

Mritunjay Kapur
National Head
 Markets and Strategy
 Head - Technology, Media and Telecom
T: +91 124 307 4797
E: mritunjay@kpmg.com

Amarjeet Singh
Partner and Head
 North India Tax
T: +91 124 307 4000
E: amarjeetsingh@kpmg.com

KPMG.com/in

Hitesh D. Gajaria
Partner and Head
 Tax
T: +91 22 3090 2110
E: hgajaria@kpmg.com

Vikram Doshi
Partner and Head
 South India Tax
T: +91 40 3046 5100
E: vikramdoshi@kpmg.com

Follow us on:
kpmg.com/in/socialmedia



The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2018 KPMG, an Indian Registered Partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved.

The KPMG name and logo are registered trademarks or trademarks of KPMG International.

This document is meant for e-communication only.