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India – Tourist Visa on Arrival Scheme Extended to 43 Countries by KPMG, India (a KPMG International member firm)

For related coverage of the Tourist Visa on Arrival scheme, see the following issues of *Flash International Executive Alert*: <u>2012-088</u> (27 April 2012) and <u>2010-107</u> (27 May 2010).

# flash Alert

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India's Tourist Visa on Arrival ('TVoA') scheme was introduced in 2010 and the facility has, until now, been available to the nationals of 12 countries.<sup>1</sup> To boost tourism in India, the government of India has made important changes in the original TVoA scheme and extended this facility to 31 additional countries. The United States, Brazil, Russia, and Australia are among the countries whose citizens are eligible for the expanded program.

## Why This Matters

Immigration professionals and global mobility managers dealing with employees (and their family members) travelling to India for business should be aware of the new rules. While the details on what this means for business travelers still need to be made clear, overall the changes to the rules should ease administrative burdens and facilitate the movement of persons into India.

Eligible foreign nationals will need to obtain an "Electronic Travel Authorization" (ETA) as per the procedure laid down under the TVoA scheme before coming to India.

## Eligibility

- TVoA facility is available to passport holders of 43 countries<sup>2</sup>.
- The facility is available to foreign nationals whose sole objective of visiting India is for recreation, sight-seeing, visits to meet friends or relatives, short-duration medical treatment, or "casual" business visits.
- The facility is not available to diplomatic/ official passport holders/Pakistani passport holders or to foreign nationals of Pakistani origin.
- An eligible foreign national's passport should have a minimum validity of six months and a re-entry permit, if required by the law of his or her country.
- An individual can avail of the TVoA facility twice in a calendar year; the individual should possess an onward journey ticket or return ticket and have sufficient money to spend during his or her stay in India.

## **Application Procedure**

- Applications for the TVoA should be made at least four days in advance from the date of arrival, with a window of 30 days. Example: If a foreign national is applying on 1 September, then he can select an arrival date from 5 September to 4 October.
- Applications for the TVoA must be completed online after uploading all the required documents and payment of the requisite fee.
- Applicants shall receive the ETA within three days from the date of submission of the application.

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- The foreign national is required to carry a copy of the ETA at the time of travel to India. The ETA is valid for entry through nine designated airports.<sup>3</sup>
- Biometric details of the foreign national will be mandatorily captured at the immigration checkpost in India and upon satisfactory completion, a single entry TVoA shall be granted.

#### Validity and Extension

The TVoA will be valid for a period of 30 days from the date of arrival in India. Once issued upon arrival, the visa cannot be extended in India.

### **Fee and Other Matters**

A fee of USD 60 per applicant is required to be paid online. Once paid, the fee is non-refundable.

The TVoA is not valid for travelling to protected/restricted and cantonment areas.<sup>4</sup> For such purposes, a separate permit is required to be obtained from the prescribed immigration authority in India.

## **KPMG Note**

This is a positive step by the Indian government and may help make travel simpler to India.

However, clarification on the definition of "casual" business visits is now awaited; furthermore, clarification is expected with respect to how eligible business travellers may make use of the TVoA scheme.

#### Footnotes:

1 See the news release "Tourist Visa-on-Arrival Facility to Nationals of Select Countries" on the Web site for the Consulate General of India in New York at: http://www.indiacgny.org/pages.php?id=2.

2 Australia, Brazil, Cambodia, Cook Islands, Djibouti, Fiji, Finland, Germany, Indonesia, Israel, Japan, Jordan, Kenya, Kiribati, Laos, Luxembourg, Marshall Islands, Mauritius, Mexico, Micronesia, Myanmar, Nauru, New Zealand, Niue Island, Norway, Oman, Palau, Palestine, Papua New Guinea, Philippines, Republic of Korea, Russia, Samoa, Singapore, Solomon Islands, Thailand, Tonga, Tuvalu, UAE, Ukraine, USA, Vanuatu, and Vietnam.

3 Bengaluru, Chennai, Cochin, Delhi, Mumbai, Hyderabad, Kolkata, Goa, and Trivandrum.

4 Cantonment areas are military installations, army encampments, etc.

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The information contained in this newsletter was submitted by the KPMG International member firm in India. The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

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