Indirect tax

Tax

The introduction of Goods and Services Tax (GST) is characterised by a marked shift from the present origin-based taxation to that of consumption-based taxation.

GST has subsumed majority of the indirect taxes levied by Central and State governments such as Central Excise Duty, Service tax, State Value Added Tax, Central Sales Tax, Entry tax, Purchase tax, etc. and has been the biggest and most significant tax reform in the fiscal history of India since Independence. GST has a business-wide impact on the entire value chain of operations like procurement, manufacturing, sales and pricing, finance, information technology, supply chain, warehousing and so on, therefore it becomes critical for businesses to plan and evaluate the impact of GST on any transaction in a timely manner to comply with law

With high volumes of transactions being handled by different functions throughout the business, the potential for error on complex returns is significant - and the penalties can be substantial. The more time a company's in-house tax professionals spend on compliance, the less time they can devote to higher-value activities such as strategic tax planning and risk management.

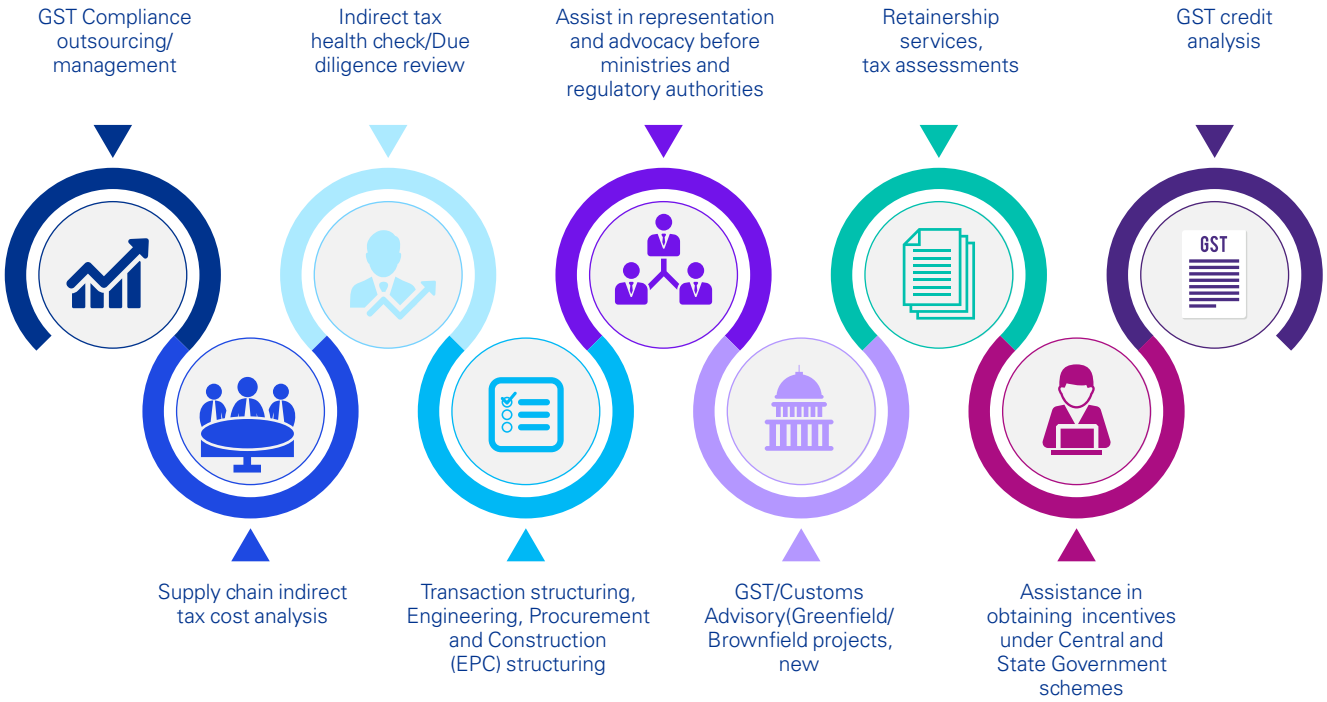
Companies, therefore, need to align their tax function with various business functions to ensure tax efficient decisions. An equilibrium between the litigation risk and transaction cost also needs to be maintained.

Also, in recent times, with a view to make India self-reliant both Central and State Governments have come up with various policy initiatives that could help businesses recoup their investment cost in the form of

KPMG in India service offerings

KPMG in India can help you identify impact on the entire value chain of operations, tax opportunities and offer effective planning along with its detailed implementation, to help you become GST ready, stay tax compliant, cost competitive, and enable alignment of tax function to the overall business requirement

Our professionals come from diverse backgrounds and have a rich experience of consulting and industry, also include ex-revenue officials, enabling us to deliver practical and efficient services. Our extensive gamut of indirect tax services includes the following:



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Brief description of our indirect tax service offerings

While the nature and areas of assistance are customised to the specific requirements and scope of each assignment, our indirect tax services offerings include

Advocacy and representation

- Assistance in representation and advocacy before ministries and regulatory authorities
- Assistance in replying to notices issued by the authorities
- Assistance in filing appeals and representation before the authorities.

Customs and Foreign Trade Policy related assistance

- Customs health check review
- Assistance in setting up of Special Economic Zone / Software Technology Parks of India / Export Oriented Unit
- Assistance in evaluating the right scheme and obtaining benefits under Foreign Trade Policy like Services Exports from India Scheme, Merchandise Exports from India Scheme, etc.
- In view of GST, assistance in evaluating the benefits or
- otherwise of exiting from SEZ/ EOU/STPI and FTP schemes

Compliance outsourcing

- Assistance in computation of GST liability
- Assistance in computation of eligible Input Tax Credit (ITC)
- Assistance in maintenance of ITC and various other registers
- Assistance in preparation/review of GST returns
- Assistance in addressing the queries raised by indirect tax authorities
- Assistance in obtaining GST registration
- Assistance in obtaining GST refunds.
- Tech enable compliance solution

Health check and due diligence review

- Conduct a health check/ periodic review from indirect tax/GST perspective
- Conduct due diligence from indirect tax/GST perspective

Advisory services

- Advise on GST implications on existing/proposed transaction structures
- Assistance in evaluating greenfield/brownfield investments in India from a GST perspective
- Advise on availability of ITC on existing/proposed transactions
- Advise on alternative tax structures and the risks associated with such alternative structures, from a tax perspective.
- Assistance in addressing queries raised by the indirect tax authorities
- Assistance in investigation matters.

Contract/transaction structuring

- Analysis of existing contract / transaction from GST perspective
- Advise on new agreements/ transactions from GST perspective
- EPC structuring

Central and State Incentives

- Evaluation of greenfield/ brownfield expansions with respect to benefits available under the Scheme
- Application for incentives under the Scheme
- Follow-up and obtaining sanction letter/ entitlement certificate under the respective schemes

Indirect tax cost analysis and bid assistance

- Review of bid documents and assistance in pre-bid negotiations
- Evaluating indirect tax/GST cost on business model/ supply chain and assistance in enhancing tax efficiency
- Support in contract review and post bid review.

Why KPMG in India

- The focus of the indirect tax team is to enhance overall tax efficiency and tax compliance of clients, without impairing commercial parameters
- Amongst other indirect tax offerings, KPMG in India is one of the leaders in indirect tax compliance project management
- KPMG in India provides cogent tax planning with an approach that is a mutually beneficial one
- Apart from the technical issues, the team is well-versed with typical issues faced by various industries.
- The team is well-connected with KPMG's global member firms, enabling a broader horizon that helps keep track of global developments across all the sectors and proactively providing tax efficient offerings
- The team provides a secure, transparent and real-time collaborative environment to clients to have access to our resources and infrastructure.
- Our solution, KPMG GST Compliance Pilot, can enable client help reduced errors and thoroughly comply mandatory reqyirements.

The KPMG advantage

KPMG is one of the leading providers of indirect tax services in India. Our commitment is to provide efficient tax management through a focussed and coordinated approach to cater to clients' needs.

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