Corporate and international tax and regulatory services

Tax

KPMG. Make the Difference.

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. With more focus by the Indian government on applying data analysis and other technology driven tools in their functioning, it is imperative for businesses to embed tax technology in their work environment.

In India, uncertainty around tax and litigations impacts businesses significantly. With instances such as revenue invoking General Anti Avoidance Rules (GAAR) provisions etc., it is important for businesses to proactively strategise, at the planning stage itself, to mitigate the risk of disputes.

Also, international developments 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

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

- Advice on domestic tax and cross-border transactions
- Inbound and outbound investment strategy
- Corporate tax compliances including assessment preparedness
- Tax technology offerings
- Dispute resolution strategies
- Foreign exchange control regulations

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Brief description

KPMG in India's corporate and international tax and regulatory offerings:

Tax advisory	Tax compliances and technology offerings	Tax controversies and dispute resolution
• Domestic tax advisory, including tax positions to be adopted • Impact qua international tax issues such as Permanent Establishment (PE), Multi-lateral instruments (MLI), Base Erosion and Profit Shifting (BEPS) Pillar II, Significant Economic Presence (SEP), etc • Impact of anti-abuse provisions such as GAAR, place of effective management (PoEM), substance/beneficial ownership tests.	• Tax registrations • Tax computations • Preparation of tax returns • Preparation of submissions and assisting in representation before revenue authorities • Other compliance aspects such as obtaining lower withholding tax certificates, filing of forms, tax provisioning, etc • Technology enabled offerings – Standard as well as customised.	• Domestic tax advisory, including tax positions to be adopted • Impact qua international tax issues such as Permanent Establishment (PE), Multi-lateral instruments (MLI), Base Erosion and Profit Shifting (BEPS) Pillar II, Significant Economic Presence (SEP), etc • Impact of anti-abuse provisions such as GAAR, place of effective management (PoEM), substance/beneficial ownership tests.

Regulatory services	• Advisory and compliance services from regulatory perspective • Representation before central bank in India from foreign exchange perspective • Obtaining approvals/clarifications from regulatory authorities.

Why KPMG in India?

- A committed team of experienced tax and regulatory experts who act as trusted advisors to clients
- Given our focus on sector specialisation, the team keeps track of developments in the sector and is well-versed with common issues faced by the industry
- Diverse set of professionals, including those with prior experience working with the government; thereby covering a holistic perspective
- Expert in-house dispute resolution team with in-depth experience on complex litigation matters
- Focused tax technology team, which includes senior professionals with experience in implementing large projects in mature geographies
- 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.

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