



Grant Thornton

An instinct for growth™

Setting new benchmarks of service excellence

Tax and Regulatory Services

Expertise. Performance. Results



Presentation Layout

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Section II: Our Tax and Regulatory Services

Section III: Our select credentials

About Grant Thornton

We Are a Truly Global Organisation

The scale you need to meet your changing needs

With more than 47,000 people in over 130 countries, we are a truly global organisation. However big your organisation or however international the challenges you face, we have the resources to match. We have member firms in over 130 countries worldwide. We are ranked one of the top six firms in 88 markets around the world and we're well established in all major business centers and emerging markets.

More than
47,000
people

Total global
revenues
\$4.8bn
(2016)

Ranked among
top 5 in
all major markets
including India

Member firm within
**Grant Thornton
International**

based in over
130
countries

and over
730
offices

13
offices



over
3,000
people

one of the largest
fully integrated Assurance,
Tax & Advisory firms in India

What do we do?

Unlocking our clients potential for growth

Our ambition is to help you achieve yours

Whether it's growing shareholder value, improving operational efficiency or building investor confidence, we balance a desire to do what's best for you in the future with an instinctive sense of what's going to help you now. We're genuinely interested in your business, your challenges, your growth ambitions and your commercial context. We get closer to the issue to provide more meaningful and forward-looking advice.

We bring collaborative teams, not just silo specialists. We work seamlessly across service lines, industry specialists and geographies to bring our best team to the table to support your growth agenda.

Insight on your key issues

We work with dynamic organisations every day, addressing the most important issues they face and accumulating insights that work for you.



**STRATEGIC
ADVICE**



**FINANCING
GROWTH**



**INTERNATIONAL
EXPANSION**



**OPTIMISING
YOUR
BUSINESS**



**RISK AND
REGULATION**



OWNERSHIP

Our Tax and Regulatory Services

About tax and regulatory services practice

Most business decisions have tax implications, which are complicated in nature. We keep ourselves updated and work with our clients to keep them informed on tax implications to their businesses

Grant Thornton possesses significant expertise in international tax matters and combines the reach and depth of the large firms with the personal attention, value for money focus and relationship approach of the smaller firms. Our clients receive an incomparable level of partner and management involvement, quality service and responsiveness. With shorter decision making chains, more senior personnel involvement and empowered client service teams, Grant Thornton is able to take a wider view and operate in a coordinated way that's as fast and agile as its clients

Industries of specialisation



Food and Beverage



Financial Services



Technology



Healthcare and Life sciences



Media and Entertainment



Cleantech



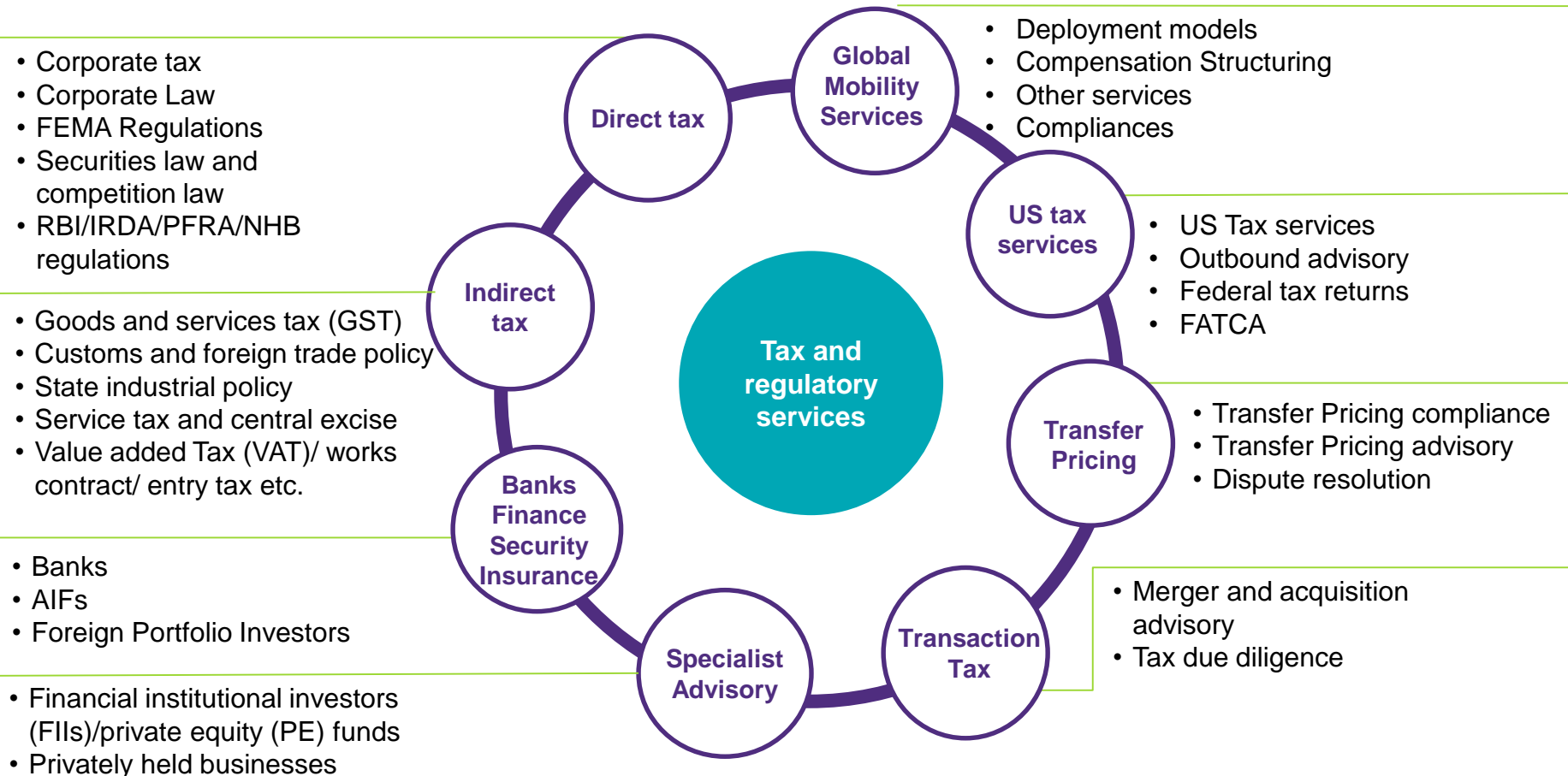
Real estate and Infrastructure



Education

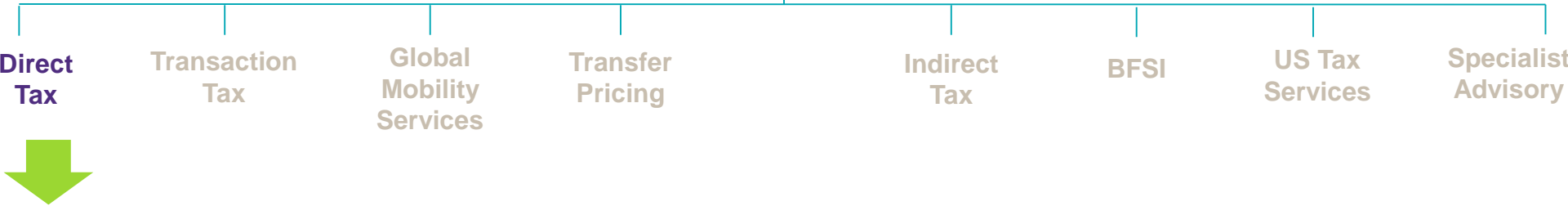


Tax and regulatory services



Direct Taxes Services

Tax and regulatory services



Corporate tax

- Direct tax advisory – income and wealth taxes
- Statutory compliance support
- Inbound investment advisory and entity set-up
- Tax diagnostic reviews
- Tax withholding health checks
- Identification of uncertain tax positions

PE

- Advisory on fund structuring
- Advisory on investment strategy
- Registration with regulators such as SEBI

Corporate Law

- Advisory on company law
- Assistance in filing statutory forms
- Assistance in incorporation of companies

FEMA Regulations

- Advisory on all FEMA related matters
- FEMA diagnostic reviews
- Compliance support under exchange control mechanisms
- Compounding for non-compliance with exchange control regulations and representation services
- FEMA advisory for cross border investments including capital infusion, overseas debt and business restructuring

Securities law and competition law

- Advisory on SEBI guidelines
- Advisory and compliance assistance in relation to takeover code
- Compliance in relation to SEBI filings

RBI/IRDA/PFRA/NHB Regulations

- Advisory on all matters relation to guidelines
- Compliance in relation to filings

Transaction Tax Services

Tax and regulatory services

Direct
Tax

**Transaction
Tax**

Global
Mobility
Services

Transfer
Pricing

Indirect
Tax

BFSI

US Tax
Services

Specialist
Advisory



Comprehensive deal tax advisory

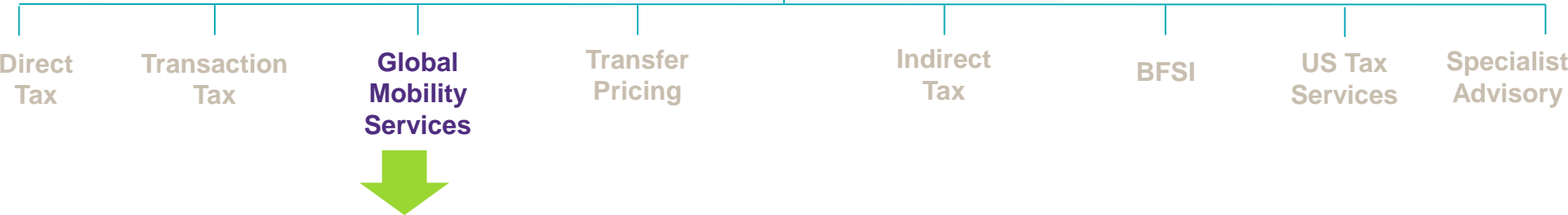
- Tax due diligence
- Tax structuring
- Documentation review
- Post deal integration

Corporate Structuring and restructuring

- Group restructuring
- Financial structuring
- Promoter stake enhancement and delisting
- Facilitate merger and acquisition
- Providing customized cutting edge solutions

Global Mobility Services

Tax and regulatory services



Expatriate Inbound assignments

- Analyzing and assistance in structuring of assignments
- Managing compliances

Expatriate Outbound assignments

- Review and designing of outbound deployment model
- Managing compliances

Immigration/Visa

- Assistance in Immigration services

Indian Social Security

- Advisory and compliance service for expats
- PF diagnostic services

Compensation Structuring

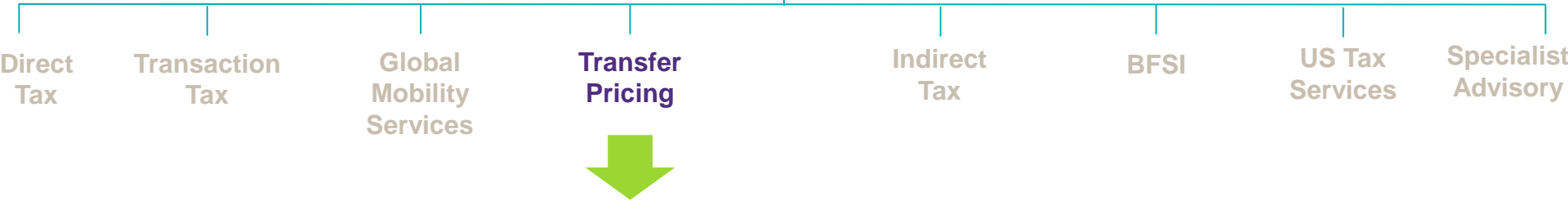
- Advisory services with respect to compensation structuring

Payroll Diagnostics/TDS Health Check

- Review of Withholding tax calculations
- Discuss tax positions

Transfer Pricing Services

Tax and regulatory services



TP Compliance

- Issuance of Accountant's Report
- Transfer pricing documentation (both International and Domestic transactions)
- Multi-jurisdictional documentation studies

TP Advisory

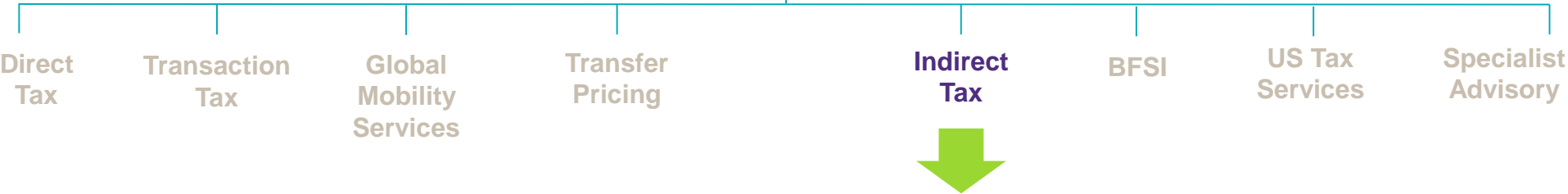
- Pricing policy formulation
- Structuring business model
- Supply chain re-engineering
- Analyses of transaction in accordance with Companies Act,2013

Dispute Resolution

- Transfer pricing audit support
- Representation before various levels of tax authorities
- Advance pricing agreements advisory and representation
- Mutual procedure agreement

Indirect Tax Services

Tax and regulatory services

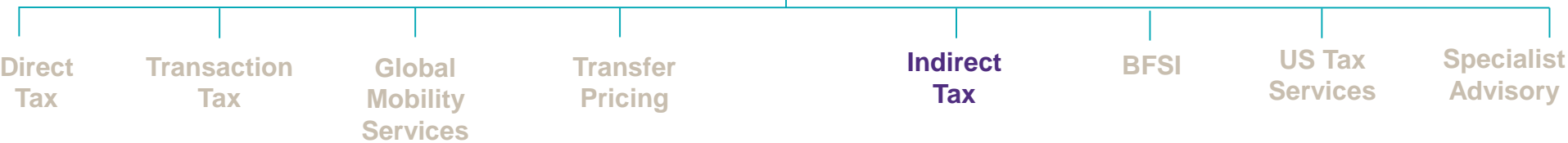


Advisory Services

- Evaluate Indirect tax implications on business transactions
- Evaluate legal positions and highlight modifications required, if any
- Review contracts/ agreements to identify the impact of GST
- Assistance to comply with the provisions of Anti-Profiterring Rules under GST
- Advising on matters pertaining to import and export of goods into / from India under the Customs Act, 1962
- Assistance in identifying optimal valuation model for related party transactions under GST, while aligning the same with the model adopted for transfer pricing provisions
- Advising on various incentive schemes pertaining to duty free import / export of goods or services under the Foreign Trade Policy
- Assistance in preparation and filing of representations before tax or government authorities
- Conducting due diligence reviews from Indirect tax perspective
- Conducting health check review of the tax compliances

Indirect Tax Services

Tax and regulatory services



Compliance Services

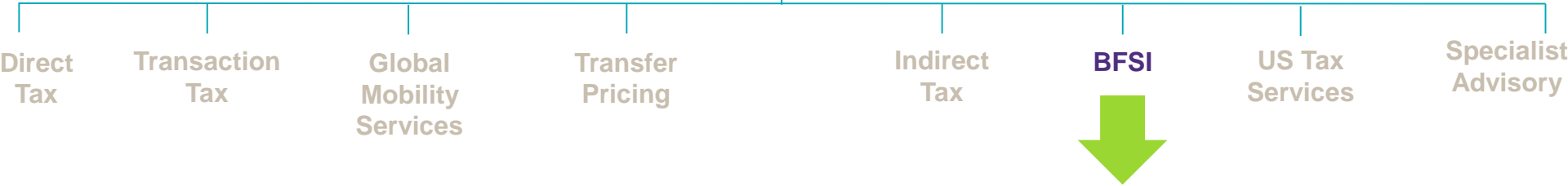
- Assistance in obtaining Indirect tax registrations, as may be required
- Review of periodic computation of tax liabilities
- Review of eligible Input tax credits
- Assistance in preparing and filing periodic return(s)
- Providing GSP/ASP solutions for seamless compliances
- Assistance in filing refund claims

Litigation- Indirect taxes

- Assistance in drafting replies to notices, enquiries and such other communications received from revenue / assessing authorities
- Assistance in preparation and filing of appeals against orders received from appellate authorities
- Representing the matter before the appropriate authorities and engaging an external legal counsel if required
- Filing advance ruling applications with the authorities in order to seek clarification on ambiguous matters
- Providing technical assistance and representation services during departmental audits

BFSI Services

Tax and regulatory services



Banks

- Tax and Regulatory advisory and Litigation services
- Health checkup from tax perspective
- End to End TDS Compliance

Alternative Investment Funds

- Providing tax and regulatory advisory
- Fund Structuring
- Preparation of returns and forms

NBFCs, HFCs, ARCs and Securitization Trusts

- Tax and Regulatory advisory and Litigation services
- Income Tax compliance services

Foreign Portfolio Investors

- Registration compliances
- Income Tax advisory
- Advising and obtaining regulatory approvals

Fin-Tech

- Evaluation of Business model
- Advising and obtaining regulatory approvals
- Need based Income Tax advisory

Wealth Managers

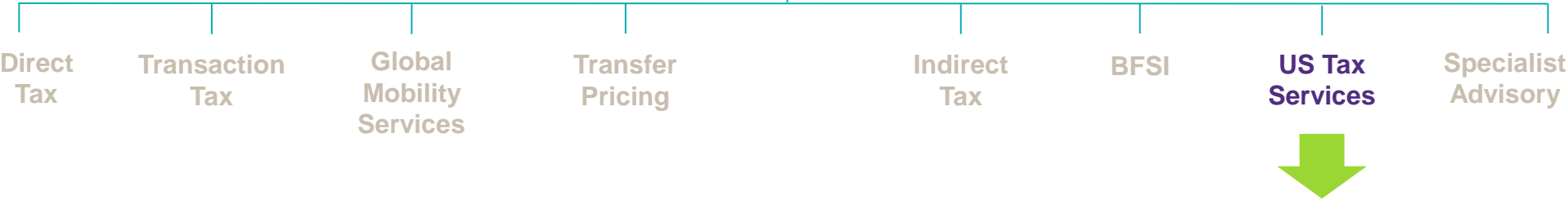
- Structuring inbound and outbound assignments
- Need based Income Tax advisory
- Preparation of computation of Income & Returns

General Insurance/Life Insurance/reinsurance

- Income tax compliance services
- Tax and regulatory advisory and litigation services
- Making representations before regulators
- Other Regulated Intermediaries

US Tax Services

Tax and regulatory services



Corporate Tax Compliance

- Federal tax returns
- State & local income tax returns
- Franchise tax returns
- Sales & use tax returns
- Property tax returns

Advisory

- US tax diligence
- US transaction tax advisory
- Pre-immigration tax planning
- Tax amnesty advisory
- Surrender of green card/US citizenship

Individual Tax Compliance

- Federal tax returns
- State & local tax returns
- FBAR filings

Fund Tax Compliance

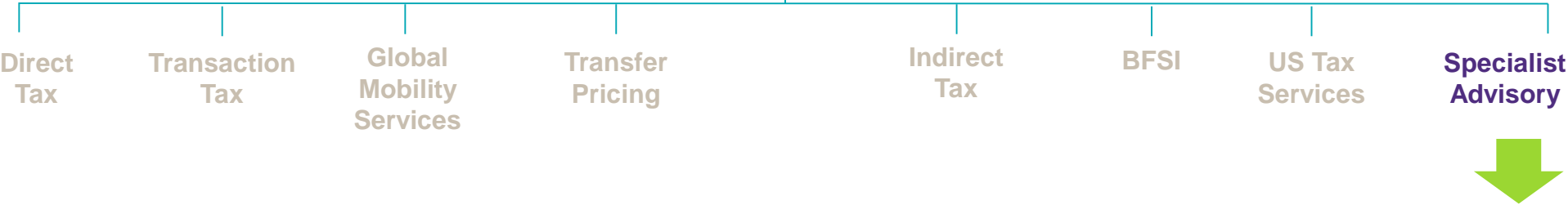
- Partnership tax returns
- Federal & State K-1s
- Entity classification elections

FATCA

- Due diligence support for financial accounts
- FATCA evaluation and returns

Specialist Services

Tax and regulatory services



Private Equity

- Advisory on fund structuring and carry structure
- Jurisdiction analysis for asset management company
- Investment structuring and advisory on investment strategy and investing instruments
- Advisory on exit strategy and repatriation of funds from the investee company
- Registration with the regulators such as SEBI and advisory on foreign exchange controls

Our select credentials

Transaction Tax services



Goods and Services Tax- Select credentials



Dispute Resolution services



Leadership with trust



Tax compliance services



Global Compliance services/ GMS



Bringing service to life

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Thank You