

INVESTMENT PLANNING & TAXATION IN INDIA

16 OCTOBER 2024 (WED) • 9AM – 5PM • ISCA HOUSE, SINGAPORE

OUTLINE

1. Tax & Regulatory aspects for Investment into India
 - Overview of Tax & Regulatory system in India
 - Modes of investing into India
 - Instruments for investment equity, debt, hybrid and its related tax aspects
 - Jurisdictions for investing into India
 - Various modes of repatriation from India and related tax aspects
2. Direct Tax Structure in India & Corporate Tax
 - Overview of direct tax structure in India
 - Rate of tax for corporates
 - Tax Deductions – additional depreciation, tax holidays, investment/regional incentives, etc.
 - Tax loss carry forward and setoff rules
3. Capital Gains Tax
 - Long term and short term capital gains tax and rates
 - Taxation of indirect transfer of Indian assets by non-residents (Vodafone ruling)
4. Transfer Pricing Provisions
 - Definitions – associated enterprises, international transactions
 - Recent changes in transfer pricing space
 - Advance pricing agreements
5. Withholding Tax
 - Overview of withholding tax system
 - Application of tax treaty provision
6. Personal Tax
 - Rates and slabs for personal income tax
 - Issues surrounding secondment of expatriates into India
7. Tax Administration & Compliance
 - Tax registration, tax filing and tax payment
 - Tax audits and investigation
8. Indirect Taxes
 - Good & Services Tax
 - Overview of other indirect taxes in India

TRAINERS' PROFILE

Gaurav Ashar – India Business Desk Leader, APAC, Ernst & Young Solutions LLP

Gaurav is the India Business Desk Leader – APAC based out of Singapore since 2019 assisting clients in APAC who have/ propose to have presence in India. Prior to this, Gaurav was part of the Ernst & Young's Tax and Regulatory Services practice, based in Mumbai.

Gaurav has close to 12 years of experience in advising and assisting clients establishing an Indian investment / operational presence. He has advised on a range of issues including tax and regulatory advisory, cross border structuring both inbound and outbound, fund structuring, tax compliance and litigation, etc.

Gaurav is a Chartered Accountant and holds a Bachelor of Commerce Degree. He has completed his graduation from Mumbai's Narsee Monjee college (Mumbai University). Gaurav has also completed his LLB (Bachelor of Law) from Government Law College, Mumbai. He has been a part of Ernst & Young's Private Equity channel, an initiative designed to provide comprehensive solutions to the private equity clients.