



Grant Thornton

An instinct for growth™

**Setting new benchmarks of service
excellence**

Tax and Regulatory Services

Expertise. Performance. Results

2015



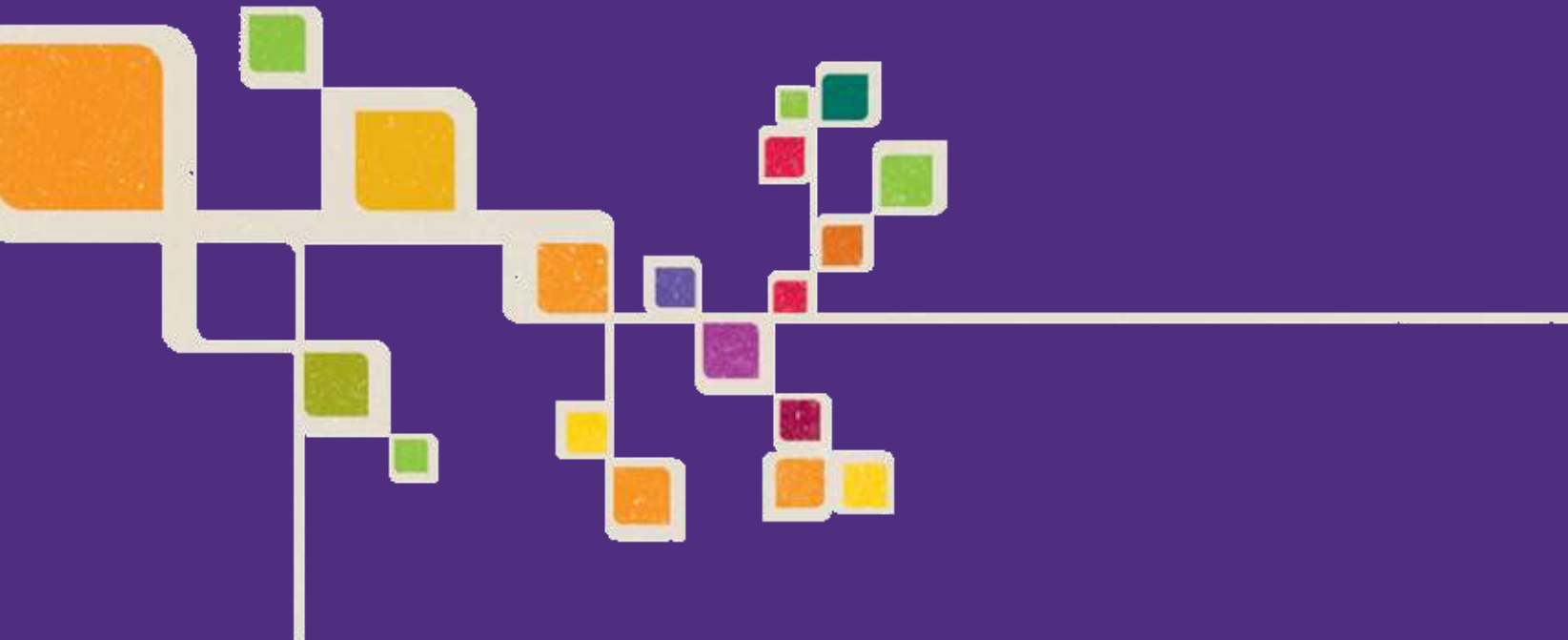
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About Grant Thornton



About Grant Thornton

38,500
people in over
130
countries

The fastest
growing
large
accounting
organization
in 2012 and 2013

Ranked among
top 5 in
all major markets
including India

Member firm within
**Grant Thornton
International**

Over
2,000
people

over
700
offices

13
offices

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

Presence in 12 major cities of India – Ahmedabad, Delhi, Bengaluru, Chandigarh, Chennai, Gurgaon, Hyderabad, Kochi, Kolkata, Mumbai, Noida and Pune

Our value proposition



A comprehensive value-added approach



Key relationships

we offer partner led services to establish enduring relationship with key stakeholders

Integrated offering

cohesive service offering covering advisory, tax and audit

Global outlook

significant expertise in international tax matters and cross border structures

Operations experience

team of specialists with relevant hands-on experience

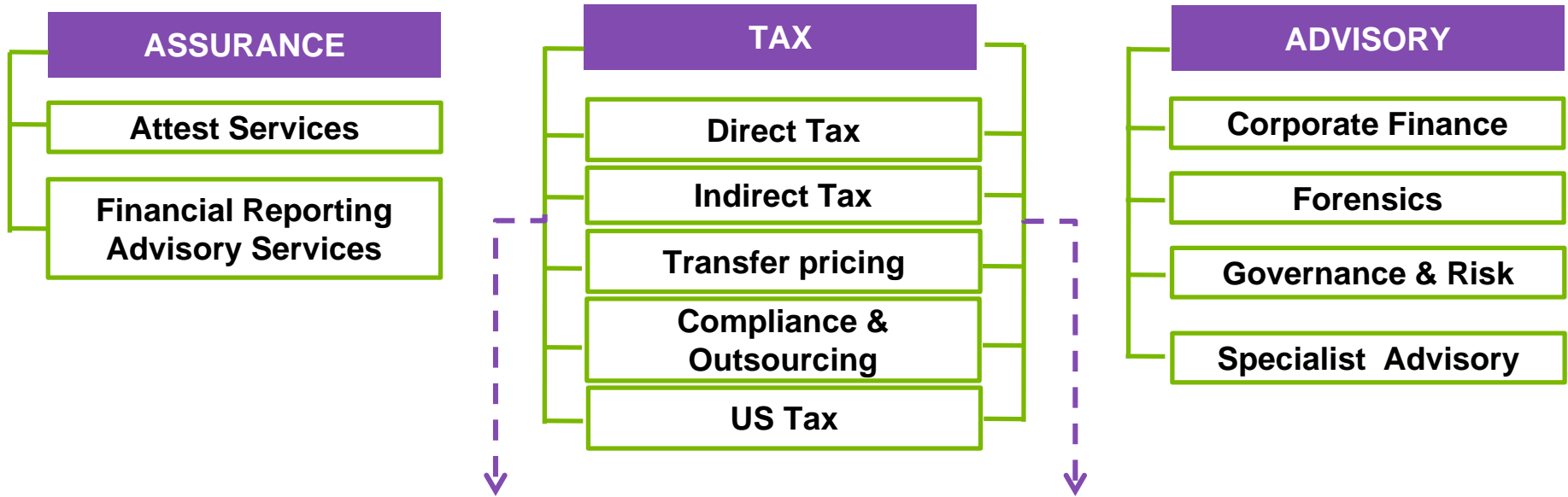
Sector knowledge

A sector track record to deliver meaningful and value added services

Mid-market

highly successful track record in servicing the mid-market segment

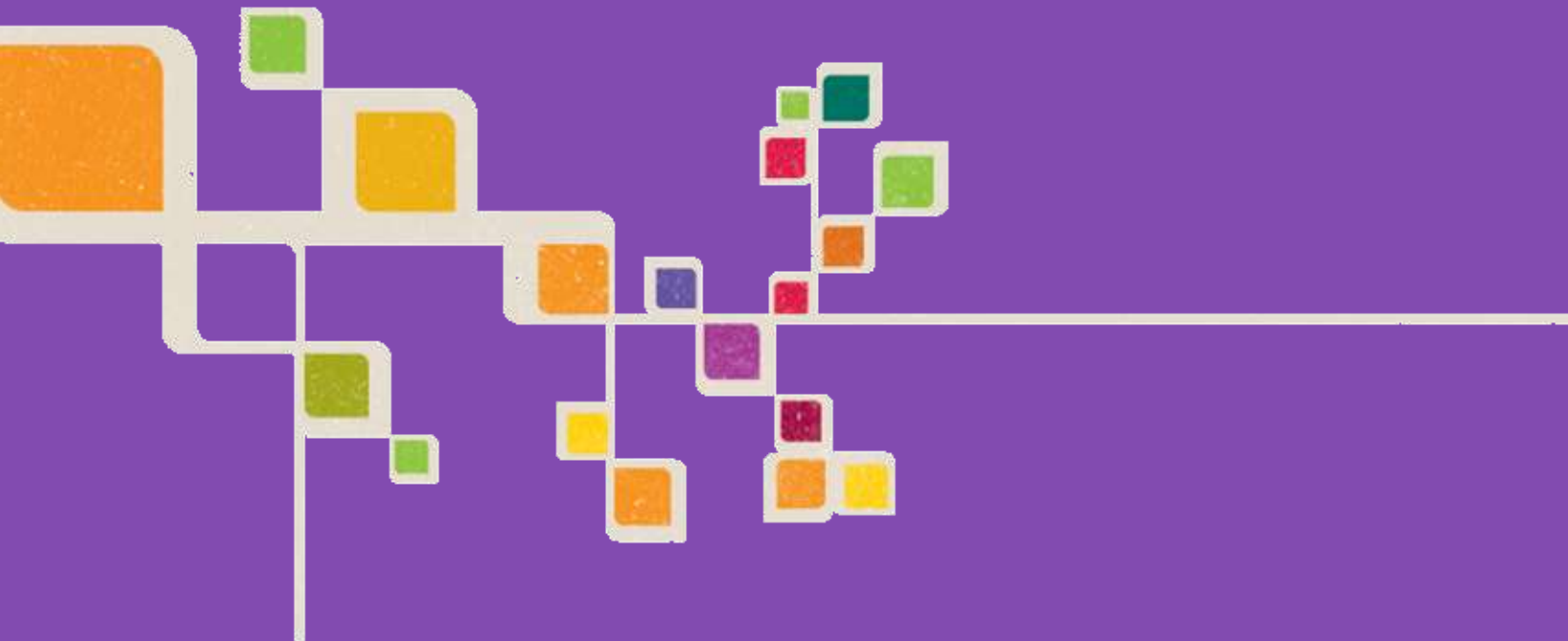
What we do



- corporate tax advisory and compliance
- international tax advisory and structuring
- US tax advisory and compliance
- tax dispute resolution and controversy management
- expatriate taxation

- transfer pricing advisory, planning and compliance
- indirect tax advisory and compliance
- regulatory advisory and compliance
- transaction tax
- compliance and outsourcing services

Tax and Regulatory Services



About tax and regulatory services practice

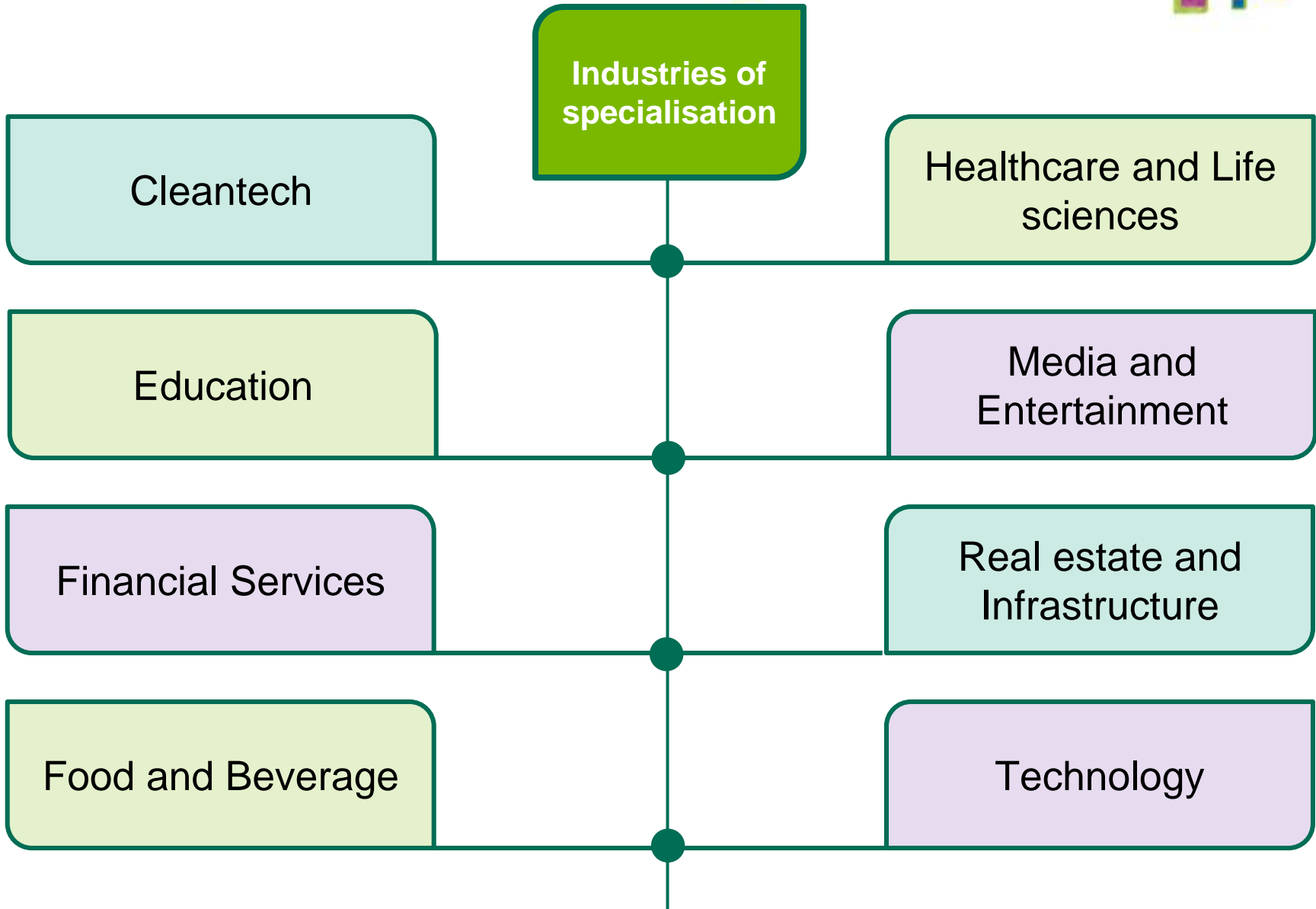


Most business decisions have tax implications, which are complicated in nature. We keep ourselves updated and work with our clients to keep them informed on tax implications to their businesses

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



Tax and regulatory services



Direct tax

- corporate tax
- transaction tax
- expatriate taxation

International tax

- outbound advisory
- US tax

Transfer Pricing

- Transfer Pricing compliance
- Transfer Pricing advisory
- dispute resolution

Indirect tax

- service tax and central excise
- value added Tax (VAT)/ works contract/ entry tax etc.
- customs and foreign trade policy
- goods and services tax (GST)
- state industrial policy

Regulatory

- corporate law
- foreign exchange control regulations
- securities law
- competition law

Compliance and outsourcing

- accounting support
- payroll processing and delivery
- secretarial support

Tax dispute resolution

- advisory on litigation process
- effective identification and implementation of dispute resolutions
- representation before the tax authorities, tribunals, advance ruling
- authorities and settlement commission

Specialist advisory

- financial institutional investors (FIIs)/private equity (PE) funds
- privately held businesses

Direct tax 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

Expatriate tax

- international employee assignment management
- employee compensation structuring advisory
- employee tax compliance assistance
- employee incentives (including equity incentive/share plan) advisory

Transaction tax

- merger and acquisition advisory and solutions
- transaction structuring and management (including corporate re-organisation and financial structuring advisory)
- transaction implementation assistance (including post-implementation assistance)
- tax due diligence

International tax services



Outbound advisory



- outbound investment advisory
- outbound due diligence
- structuring of cross-border transactions

US Tax



- US inbound advisory
- transaction related advisory
- entity taxation
- individual taxation

Transfer Pricing 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



Central levy and allied laws



- advisory and strategic consulting in relation to
 - service tax
 - central excise
 - custom duty
 - foreign trade policy
- review/health check
- tax due diligence
- litigation support
- compliance outsourcing

State levy



- advisory and strategic consulting in relation to
 - VAT
 - entry tax
 - works contract
- incentives under state industrial policies
- review/health check
- tax due diligence
- litigation support
- compliance outsourcing

SEZ related advisory and compliance



- SEZ approvals and set-up advisory
- implementation support
- compliance support

Regulatory services



Corporate laws



- advisory on company law matters
- assistance in incorporation of companies
- assistance in filing of statutory forms/returns
- assistance in obtaining approvals from company law authorities

Foreign exchange control regulations



- compliance assistance for Foreign Direct Investment (FDI), Overseas Direct Investment (ODI) and other exchange control matters
- obtaining approvals from various regulatory authorities such as Reserve Bank, FIPB etc.
- compounding for non-compliance with exchange control regulations and representation services
- due diligence
- advisory and compliance support to liaison offices/branch offices

Securities law and competition law



- advisory in relation to guidelines issued by Securities and Exchange Board of India (SEBI)
- advisory and compliance assistance in relation to takeover code
- obtaining approvals from SEBI
- advisory in relation to guidelines issued by Competition Commission of India

Compliance and outsourcing services



Accounting support



- maintenance of books of accounts
- accounts payable / receivable processing
- banking support (cheque processing, support for managing working capital)
- preparation of annual statutory accounts
- monthly reports and audit support

Payroll processing and delivery



- payroll management and processing
- employee full and final processing support
- computation and deposit of withholding tax along with associated return filings
- provident fund related support

Secretarial support



- maintenance of secretarial records such as
 - minutes book
 - register of shareholders
 - register of directors
 - register of related party contracts
 - register of charges
- assistance in event-based filings

Tax dispute resolution and strategy



Local tax dispute resolution



- preparation of technical submissions /appeals/ letters
- representation services before:
 - tax authorities (including dispute resolution panel)
 - appellate tribunals
 - Settlement Commissioner
- tax briefings and support to the external counsel in respect of representation before High Courts/Supreme Court

International tax dispute resolution



- assistance with mutual agreement procedures (MAP)
- representation services before authority for advance rulings
- advisory on advance pricing agreements
- identification of uncertain tax positions for FIN-48 purposes

Litigation strategy



- advisory on litigation strategy and provide support in its implementation
- diagnostic review of litigation history and assistance in litigation risk analysis
- assistance in evaluating sustainability of tax positions and assistance in suggesting and taking remedial actions
- advisory on information management

Specialist services



Foreign Institutional Investors



- advisory on investment strategy and investing instruments
- advisory on exit strategy
- repatriation of funds from the investee company
- registration with the regulators such as SEBI
- advisory on foreign exchange controls and adherence to the sectorial limits

Private Equity investors



- 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

Awards & accolades



We pride ourselves on our passion for serving our clients and our people and we are being recognised as a result. Grant Thornton has been conferred with a number of awards and accolades including the following:

International member Firms



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Contact us

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