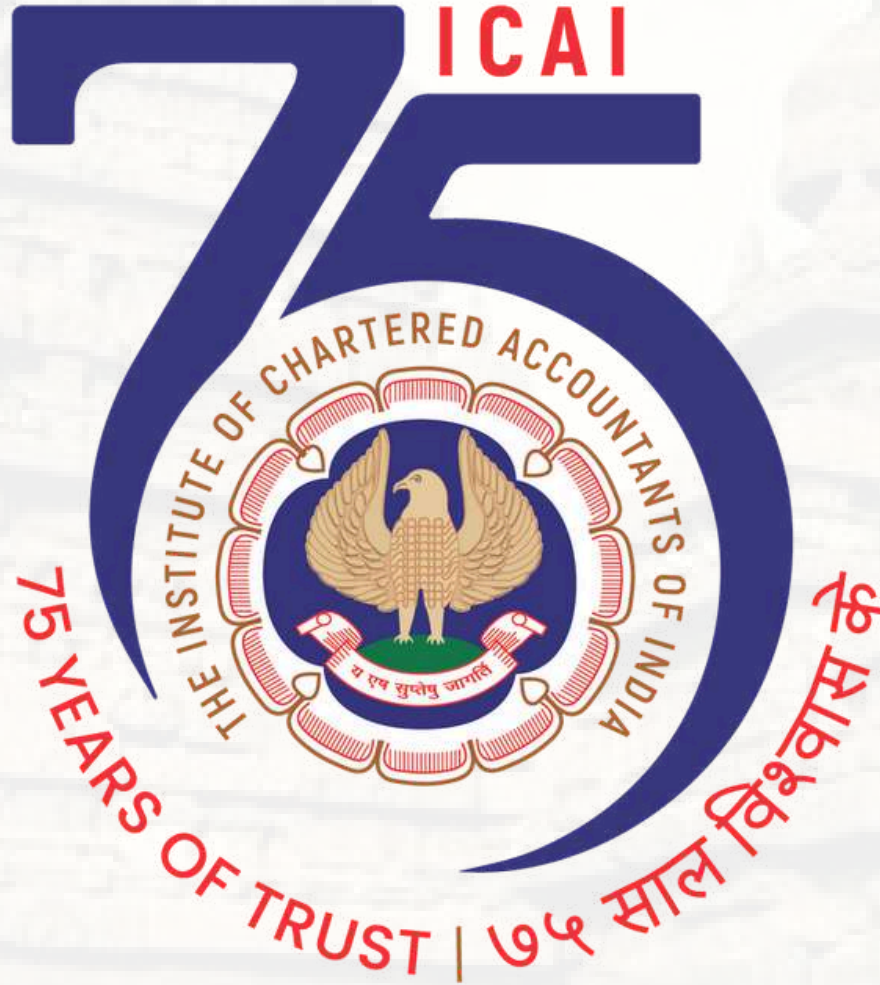


THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

CHENGALPATTU DISTRICT BRANCH (SIRC)
(Formerly Known as Kanchipuram District Branch)



E- Newsletter
August 2024



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ARTICLES INVITED FROM MEMBERS

Note: Articles are invited from members for publishing in newsletter. The articles shall be either on the specific subject or a general article. Members can send their articles with Name, Membership Number, Mobile Number, Residential Address, Office Address & Photo to our E-mail id mentioned below:

E-mail id: chengalpattu@icai.org

Note: The views expressed in the articles published, are their own views and Chengalpattu District Branch does not endorse or take responsibility.

From the Chairman's Desk

Dear Colleagues and Esteemed Members,

I am very happy and pleased to share with you the monthly edition of our journal. As we step into August 2024, I am sure everyone has been having a small pause after a hectic schedule and adhering to the statutory deadline of July month. This month offers us a valuable opportunity to assess our progress, opportunities and recalibrate our efforts towards our goals for the remainder of the year.

Our profession continues to evolve at a remarkable pace, with new challenges and opportunities. We are witnessing significant changes in regulatory landscapes that are reshaping our operations and to deliver value to our clients. It is imperative that we stay ahead of these changes and adapt our skills and strategies accordingly.

I am particularly excited about our most awaited dream of having our own building premises for our branch. The major milestone of Foundation Stone Laying Ceremony for the branch premises had been planned on 22nd August 2024 in the golden hands of President of ICAI CA. Ranjeet Kumar Agarwal and in the presence of Vice President of ICAI CA. Charanjot Singh Nanda. I take this opportunity to invite all the members for this grand occasion.

I would like to take this opportunity to acknowledge the hard work, dedication and support extended by all our members for the branch activities.

As we move forward, let us continue to embrace learning and growth, foster collaboration, and lead with integrity. Together, we can navigate the evolving landscape of our profession and contribute to shaping its future with confidence and excellence.

Thank you once again for your unwavering support and dedication. I look forward to our continued success and collective achievements

Jai Hind

**CA Narasimma Raghavan R
Chairman**



CPE MEETING

Topic : ALL ABOUT NRI TAXATION AND PERMANENT ESTABLISHMENT AS PER IT ACT - AN ANALYSIS

Speaker : CA. BHARATHY G, CA. SIRISH M I AND CA. RAMESH R

Date : 06th July 2024, Saturday

Time : 5.00 PM to 8.00 PM

Venue : Our Branch Premises





PROGRAM

Program: ICAI MSME & Startup Yatra 2024

Date: 11.07.2024, Thursday

Time: 10.00 am

Venue: Our Branch Premises





CPE MEETING

TOPIC : WORLD YOUTH SKILLS DAY - SKILLS ENRICHMENT OF VARIOUS PROFESSIONAL ASPECTS & LISTENING AND VERBAL COMMUNICATION SKILLS

Speaker: CA. RATHINAGIRI S & MR. VEERARAGHAVAN R

Date: 15th July 2024, Monday

Time: 5.00 PM to 8.00 PM

Venue: Our Branch Premises





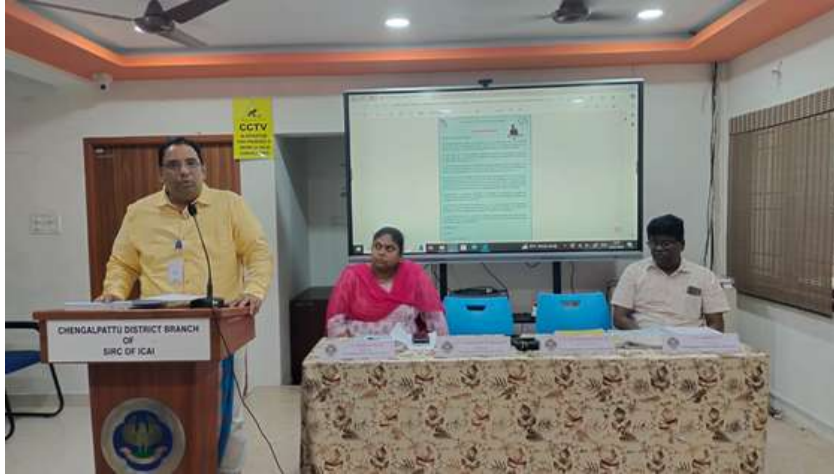
PROGRAM

Program: Annual General Meeting

Date: 20.07.2024, Saturday

Time: 4.30 pm

Venue: Our Branch Premises





CA. Bharathy G

Non-Resident Taxation

Snapshot of Topics



Residential Status

- Rules for determining Residential Status
- Change in Residency Rule from 2020-21



Taxability of various Income

- Employment Income – Salary income, ESOP, Trailing benefit, Other income
- Income from House property
- Capital Gains
- Income from other sources



Treaty benefits

- Double Taxation Elimination Methods
- Form 10F Requirement



Compliances for NR

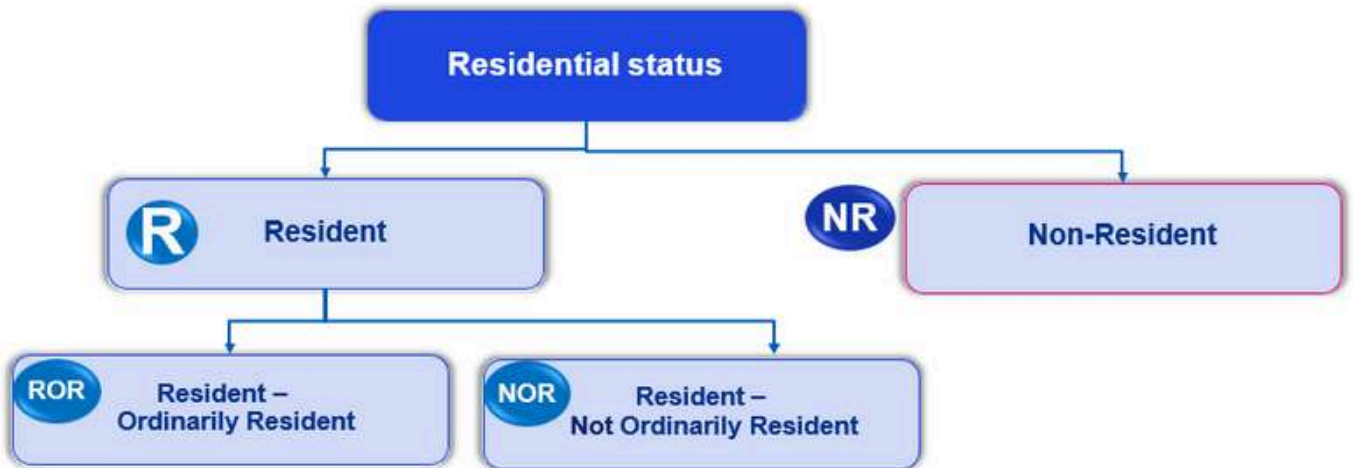
- Filing of ITR
- Disclosure requirement

Residential Status in India

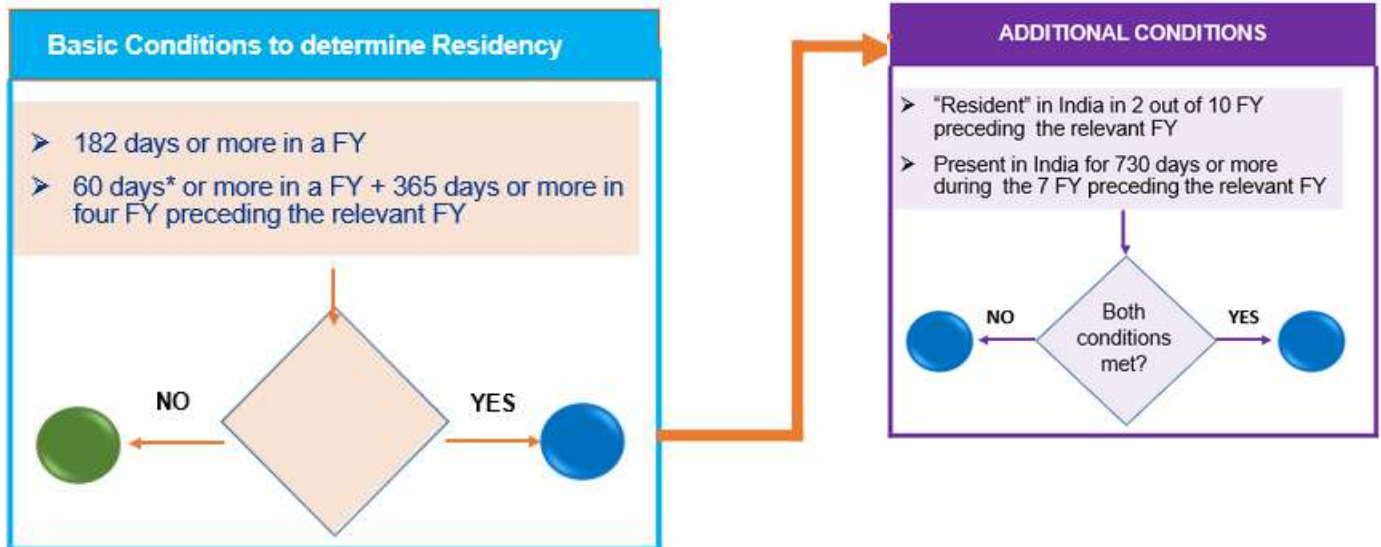
[1/2]

“Residency In India” determined by
“Physical Number of Days of Stay in India”

FINANCIAL YEAR (FY)
 01 APRIL | 31 MARCH



Residential Status in India

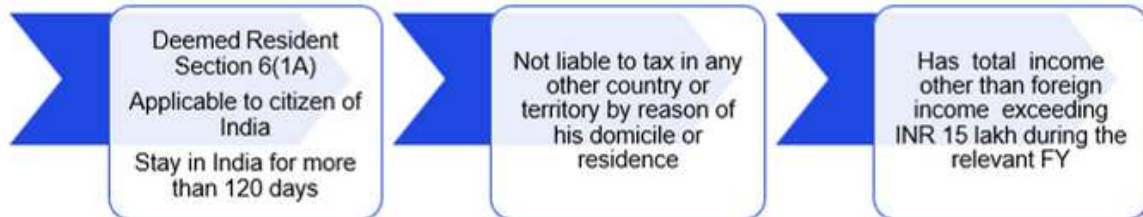


***In case of Indian citizen leaving India for the purpose of employment or as a member of the crew of an Indian ship - 60 days gets substituted for 182 days - in year of departure.**

**** The Finance Act, 2020, introduced new type of residency called deemed residency**

In case of Citizen of India/ Person of Indian origin - while being outside India, coming to India on a visit – 60 days get substituted for 182 days*

Deemed Resident

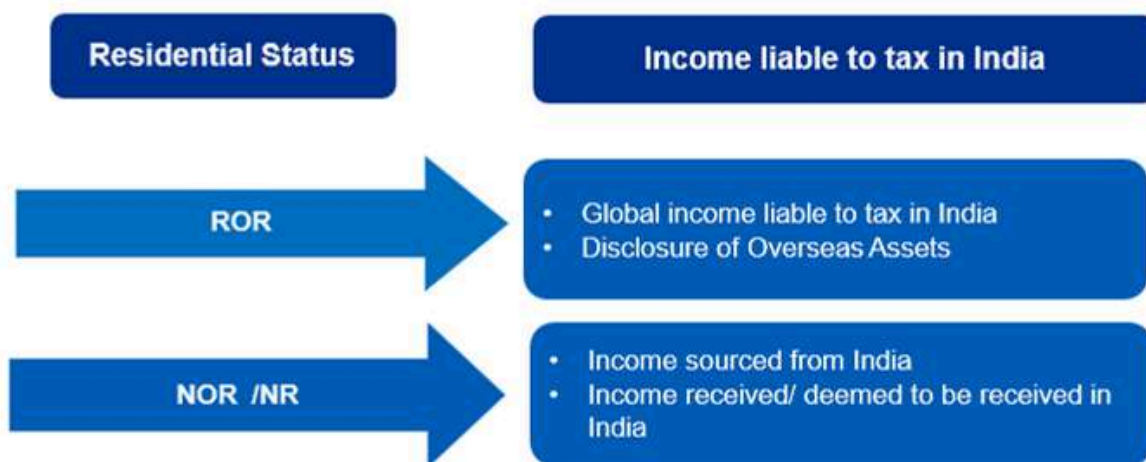


- ❖ Citizen of India can be ascertained from the Passport.
- ❖ Stateless persons to be considered as deemed resident w.e.f FY 2020-21
- ❖ Indian citizen even if not visited India, if his income exceeds INR 15 lakh and not taxable anywhere may come under tax net subject to DTAA provisions, if available

For example : Mr. A , an Indian Citizen, stayed 40 days in India, 130 days in Singapore, 110 days in England and 85 days in Dubai having Income from INDIA exceeding INR 15 lakh. He was not resident in any state due to his lesser stay in all countries. Hence, Stateless and will be covered by the provisions of 6(1A) and benefit of special rate of tax will not be available to him.

Incidence of Tax

[3/3]



Broadly, NOR/ NR are taxable in India only on India sourced income and not on foreign sourced income

Taxability of various sources of income

A | Salary Income

Section 9(1) (ii) – Salary deemed to accrue or arise in India:

**Salary for service rendered in India; and
Rest / leave period preceding and succeeding services rendered in India**

Section 15 – Salaries

Taxable on due / payment basis

Section 10(6)(vi) – Exemptions from Total Income

The remuneration received by a foreign citizen employed by a foreign enterprise for services in India is exempt if:

- 1. Foreign enterprise is not engaged in any trade or business in India;**
- 2. Foreign citizen's stay does not exceed 90 days**
- 3. Remuneration is not liable to be deducted from the income of employer**



A | Salary Income

Per diems

Short term business travelers are provided per diems to meet ordinary daily expenditure

Unspent per diems are taxable

Maintenance of evidence of expenditure by employer / employee
(*Sun Outsourcing Solutions Private Limited V. CIT [2018] 92 taxmann.com 339 (Hyd)*)

Failure to deduct tax would attract interest and penalty

Work from anywhere

Salary income accrue in India where employment is exercised

Salary income relating to services rendered in India shall be subject to tax, irrespective of place of receipt of salary

Short stay exemption may be available subject to satisfaction of conditions. PE exposure for foreign entity in India needs to be evaluated

In case short stay exemption not available, the salary income shall be taxable and tax would need to be discharged



TDS obligations

Tax to be deducted from Indian sourced salary notwithstanding place of receipt of salary and residential status

Considering Treaty benefit at the withholding stage is litigious.

Employer may consider the NIL withholding tax certificate obtained by employee in case of salary income not taxable in India

Salary paid in foreign currency, tax to be calculated in INR by converting salary into INR by applying SBI TT buying rate on the date of deduction of tax

Salary paid in India to non-resident for services rendered outside India not taxable in India. While TDS would be deducted the same can be claimed in the ITR

Split salary – Entity making salary payment responsible for deduction of tax at source if salary income is chargeable to tax in India.

Indian entity may discharge the withholding tax obligation, if services are rendered to Indian entity (M/s Eli Lilly & Co. (India) Pvt. Ltd)

Rent payment to Non-resident Landlord

Rent payment to Non-resident is subject to Tax deduction at source

Tenant to deduct TDS at the rate of 31.2% at the time of making rent payment

Tenants must file returns within a month from the end of each quarter for the TDS paid on rent to an NRI landlord

The tenant must provide a TDS certificate by means of Form 16A. Default in TDS payment shall attract interest, penalty and prosecution proceedings

TDS on rent payment shall be exempt, if NRI has obtained NIL withholding certificate from tax authorities or Treaty benefits are available

C | Capital Gains

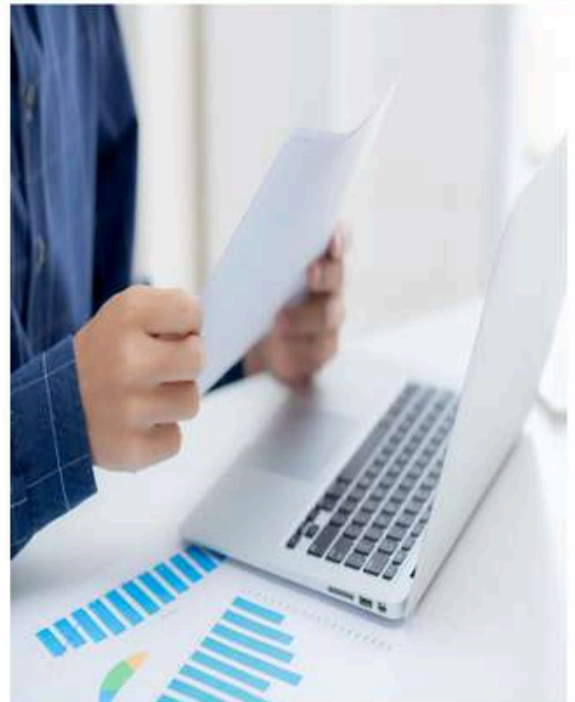
- Capital gains arising on sale of property, securities or bonds are taxable in India.
- It shall be classified as long term or short-term depending on the period of holding.
- Tax rate on capital gains by Non-resident depends on the asset type and period of holding:

Type of Asset	Period of holding	Tax rate
Listed securities Unit of equity-oriented fund Units of UTI	<= 12 months – Short term > 12 months – Long term	Short term – 15% where STT paid, for others normal rate of tax Long term – 10% where STT paid, no indexation (Gain in excess of INR 1 lac)
Unlisted shares Land & building	<= 24 months – Short term > 24 months – Long term	STCG – at normal rate of tax LTCG – 20% with indexation
Unit of debt oriented fund Unlisted securities other than shares Other capital assets	<= 36 months – Short term > 36 months – Long term	STCG – at normal rate of tax LTCG – 10% without indexation

- The buyer of property from NRI required to deduct TDS at the time of payment of sale consideration to NRI
- The TDS rate ranges from 20.8% to 23.92% depending on the quantum of sale consideration

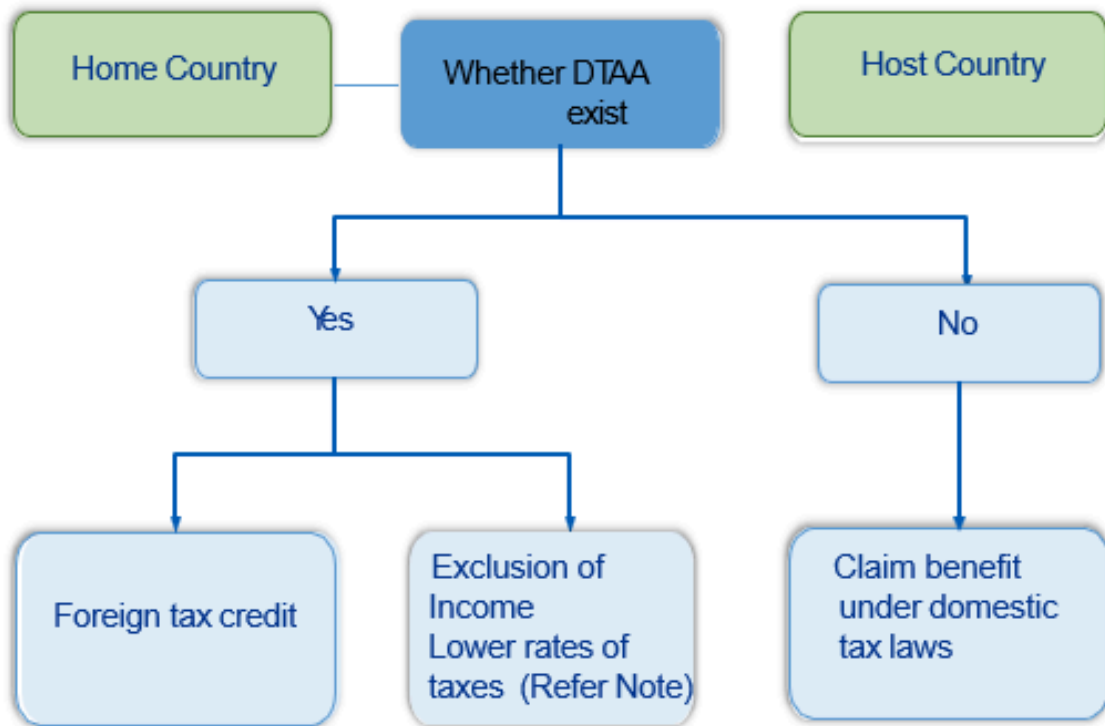
D | Income from other sources

- Interest from NRE / FCNR account
Exempt from tax
- Other interest income
Fully taxable at applicable tax rates
If Treaty benefit is available, the rate is 15%
NRI can choose the rate whichever is beneficial to him
- Dividend income
Fully taxable at 20%
If Treaty benefit is available, the rate is 25%
NRI can choose the rate whichever is beneficial to him



Treaty Benefits

Relief under DTAA



Note - Mandatory to obtain a Tax Residency Certificate from Country of Residence

Tax relief under the DTAA can be resorted to when the same income is liable to tax in two or more jurisdictions

Tax relief can be in the nature of:

Exemption of income which is liable to tax in two or more jurisdictions (Article 16 of the Indo-US DTAA - Article on dependent personal services)

Advance Ruling in the case of S Mohan (AAR 741 of 2007, dated 24 August 2007)

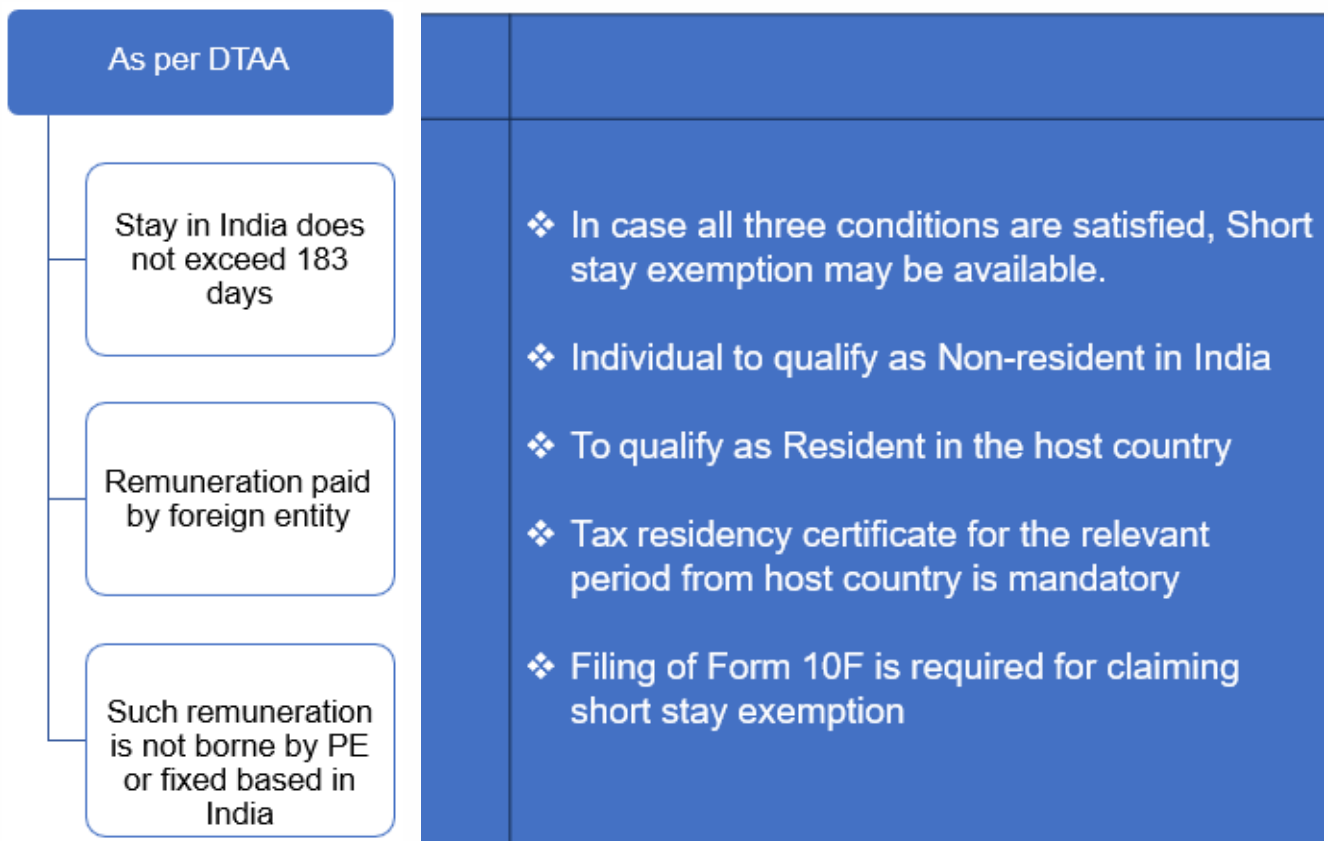
Advance Ruling in the case of British Gas India (P) Ltd v. CIT [2006] 157 Taxman 225

Credit of taxes on doubly taxed income (Article 25(2)(a) of the Indo-US DTAA -Article on relief from double taxation / elimination of double taxation)

Significance of “Residence”

- Determines the DTAA's scope of application
- Resolve situations where double taxation arises due to dual residence
- Article 4 of DTAA defines Resident of a contracting state
- Residency as per DTAA needs to be determined both in home and host country
- If Non-Resident of both countries, treaty benefits cannot be applied

Short stay exemption



Compliance for Non resident

Annual Compliances

- Advance tax on non-salary income
 - If the tax liability (net of tax deducted at source) on the other income (i.e. other than salary income), exceeds INR 10,000
- Due date for payment of advance tax withing the relevant FY is:

Due Date	- tax payable %
15 June	- 15 % of FY
15 Sep	- 45% of FY
15 Dec	- 75% of FY
15 Mar	- 100% of FY
- Shortfall / default in payment of advance tax will attract interest
- Rebate under section 87A not applicable to Non-resident

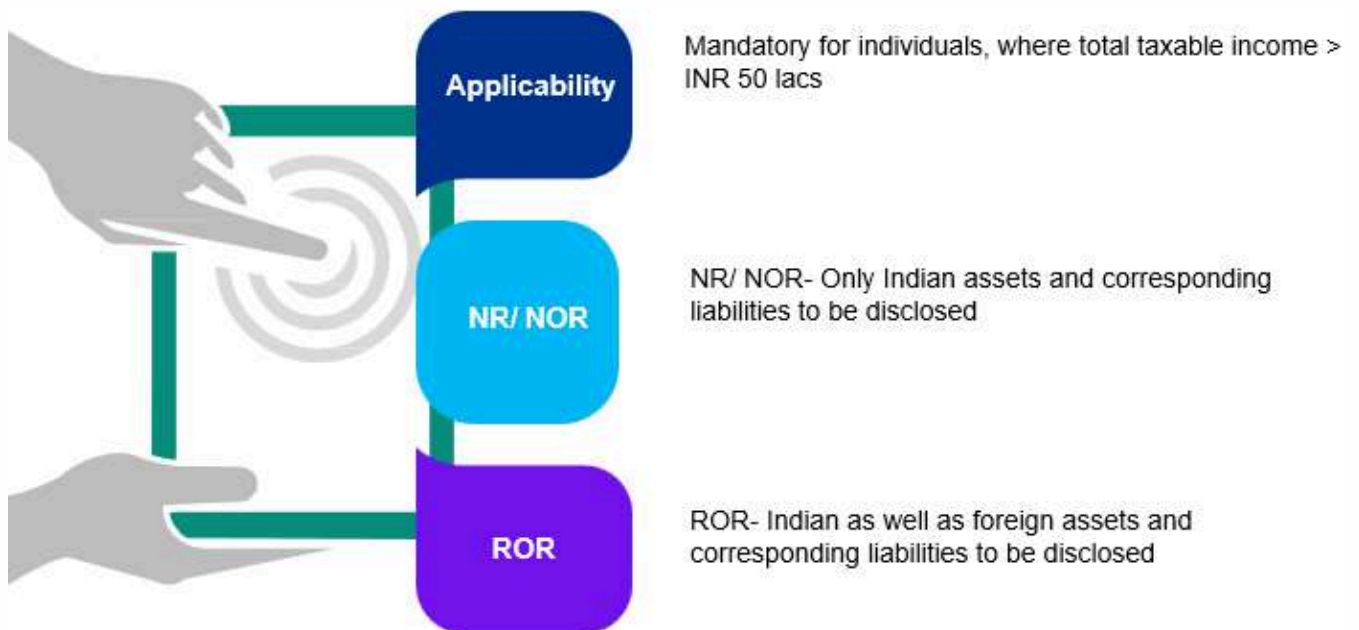
- Personal obligation of the individual
 - File Income tax return on or before the due date of 31 July
 - Appropriate ITR form to be selected.
 - Income to be disclosed is based on the residential status in India
 - For NR individuals, claiming exempt income should disclose appropriately in Exempt Income Schedule in the ITR
 - Schedule AL - specified assets and liabilities to be disclosed if the total income exceeds INR 5 million

Reporting for exclusion of exempt income under DTAA

3	Other exempt income (including exempt income of minor child)			3	0		
	Sl. No.	Nature Of Income	Description	Amount			
	1	2	3	4			
4	Income not chargeable to tax as per DTAA						
	Sl. No.	Amount Of Income	Nature Of Income	Country code & Name	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)
	1	2	3	4	5	6	7
	1	17,42,693	Salary Income	45-DENMARK	16	Salary	Y
	Total Income from DTAA not chargeable to tax			4	17,42,693		
5	Pass through income not chargeable to tax (Schedule PTI)			5	0		
6	Total (1+2+3+4+5)			6	17,42,693		

Where TRC is not available for entire or part period, then the answer for “Whether TRC obtained” should be ‘No’

Assets and Liability Schedule





For determining the threshold of INR 5 million, taxable income (not gross total income) should be considered;

Assets gifted to spouse during the FY - For donor - No (as the asset was not held by him as on 31 March of the FY)

For recipient - Yes (if taxable income exceeds INR 5 million).

PF balance as on 31 March of the FY is not required to be reported

Assets and Liability Schedule

In case no assets are held as on 31 Mar 2024 / there is no corresponding liability as on 31 March 2024; No requirement for disclosure

Insurance policies- Total amount of policy premium paid since inception till 31 Mar 2024

Shares and Securities- Includes investment in shares and securities (including any investment in National Pension Scheme)

Bank (including all deposits) shall include Fixed/ Time/ Recurring deposits/PPF

Cash in hand implies actual hard cash in hand as on 31 Mar 2024

In case of any outstanding loans against the Assets mentioned in point A and B of schedule, outstanding loan amounts as on 31 March 2024 is to be provided

All values are required to be reposted at COST (market value is not required)



Filing of Form 10F

TRC

- Sec. 90(4):
- Non-Resident claiming relief under the DTAA is required to obtain TRC from the country of which the taxpayer qualify as Resident

Applicability of Form 10F

- Sec. 90(5) read with Rule 21AB(2):
- Taxpayer required to furnish Form 10F if the TRC obtained foreign tax from authorities doesn't contain the prescribed information

E filing functionality

- CBDT has notified the functionality for e-filing of Form 10F



CA. Sirish M I

Permanent Establishments as per Income-tax Act

Concept of PE and its significance

- Today, the world has become a 'global village' where every destination is accessible with the advent of technologies and infrastructure. Accordingly, Companies have gone global in their operations and expanding business beyond boundaries.
- Over the years, two types of cross border transactions have emerged:

1. Undertaking business with a Country

2. Undertaking business in a Country

- Such activities can be carried out by its employees, agents, or from a fixed place of business.
- In these situations, following questions emerge:
 - ✓ Which Country has the right to tax the business profits earned by the foreign company?
 - ✓ If the Country in which the Company has a presence must tax the profits, how much to be taxed?

PE under the Income-tax Act, 1961

- The concept of PE was introduced in the Income-tax Act, 1961 ('IT Act') as part of the statutory provisions of transfer pricing by the Finance Act, 2001
- Circular No. 14 of 2001 ([2001] 252 ITR (St.) 65, 107) clarified that the term PE has not been defined in the IT Act, but its meaning may be understood with reference to the tax treaty entered into by India.
- However, vide Finance Act, 2002, the definition of PE was inserted in the Act under section 92F(iia) which states that the PE **includes a fixed place of business through which the business of the enterprise is wholly or partly carried on.**
- Morgan Stanley [2007] 292 ITR 416 (SC) – Supreme Court observed that the definition of PE provided under the Act is an **inclusive definition.**
- Further, for non-residents to be taxed in India, the activities they are carrying out should have a business connection in India and the same has been dealt with in the subsequent slide.

Business connection – Income-tax Act, 1961

Evaluation of business connection under the provisions of the IT Act

Section 9(1)(i) of the IT Act provides that a non-resident shall be taxable in India, inter alia, on the income arising / accruing through or from any 'business connection' in India. The definition of the term '**business connection**' under the IT Act is very wide.

As per SC decision in the case of R.D. Aggarwal, 'business connection' postulates a real and intimate relation between the business activities of the foreign company and its activities in India.

In practice, typically **any activity of a foreign enterprise** carried on in India, through its employees or other personnel, may constitute a business connection in India and it would need a detailed evaluation.

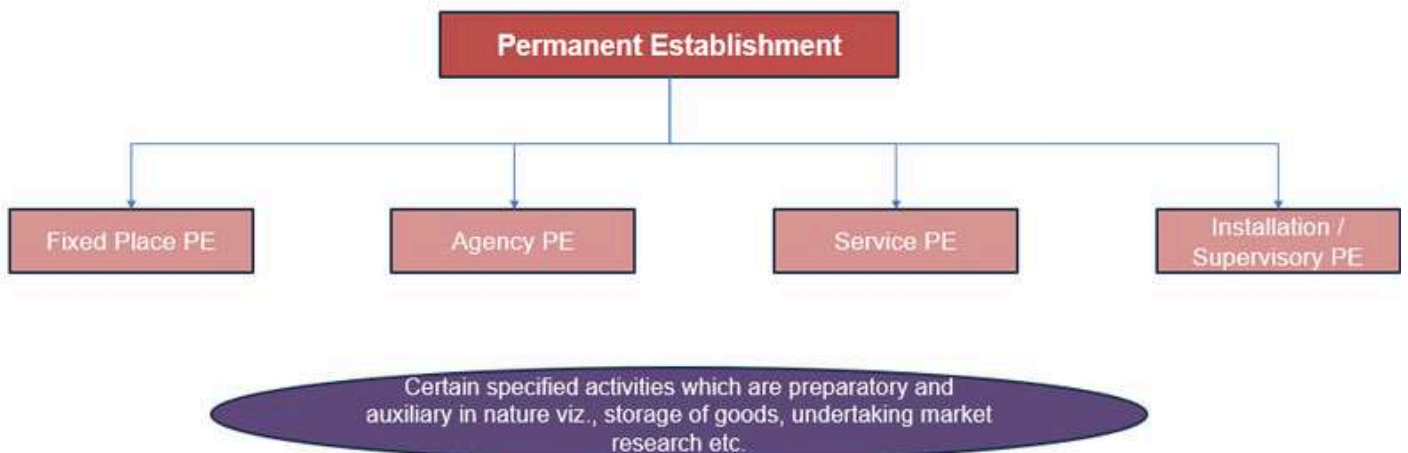
In the event, a business connection is alleged to exist, income attributable to the **operations carried out in India shall** be deemed to accrue or arise in India.

However, the non-residents, by virtue of provisions of section 90(2) of the IT Act would be entitled to be governed by the provisions of the respective Country's DTAA to the extent the same are beneficial vis-à-vis the provisions of the IT Act and the same has been analysed in the ensuing slides.

Establishment of business connection is purely a fact specific exercise and may vary from case to case and principles laid down by various judicial precedents may act as a guidance to determine the same.

Types of PE as per DTAA

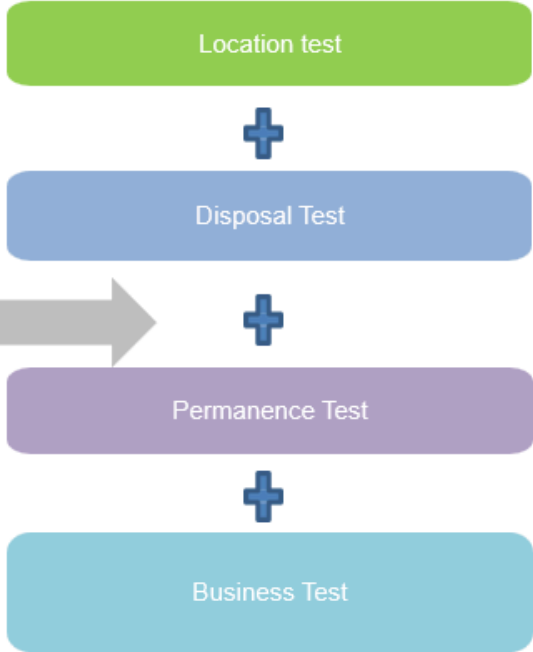
Normally Article 5 of the respective treaties usually include a framework for constitution of PE of a foreign Company in India. While treaties are negotiated with each Country, typically they would have provisions towards the following.



Fixed Place PE - Conditions



The commentary on Article 5(1) of the OECD Model Tax Convention provides that for an entity to constitute a fixed place PE, all the tests must be satisfied CUMULATIVELY;-



Fixed Place PE - Conditions

As per DTAA, generally the term PE has been defined, inter-alia to mean a fixed place of business through which the business of the enterprise is wholly or partly carried on. In this context, it is worthwhile to refer to the principles established by the OECD Model Tax Convention and various judicial precedents to determine whether a foreign enterprise has a fixed placed PE in India.

Location Test

- The existence of *fixed place of business* such as a facility or premises.
- In other words, the place of business must be fixed, i.e., it must be established at a distinct place with certain degree of permanence.

Permanence Test

- Permanence test* is satisfied if the foreign Company has the place at its disposal for a certain duration of time.
- It should not be temporary or transitional in nature. Recurring activities to be aggregated.
- Limited duration is also sufficient if all the economic activities are carried out. – SC decision in Formula One World Championship.

Disposal Test

- Such place of business is at the *disposal* of the foreign Company.
- It has unrestricted access to that space.

Business activity test

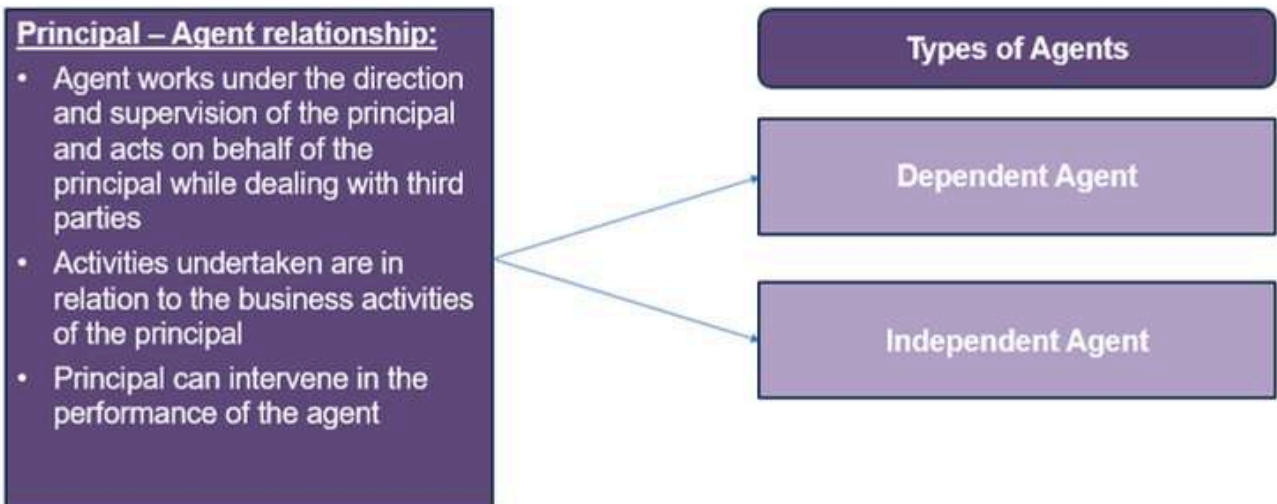
- Enterprise should *carry on its business* wholly or partly through such fixed place. Essentially a revenue generating activity.
- Backoffice work carried on by a subsidiary in India for a foreign parent may not constitute PE as business activities of foreign company is not undertaken in India – SC decision in Mogan Stanley and Co.

Fixed Place PE – Illustrations

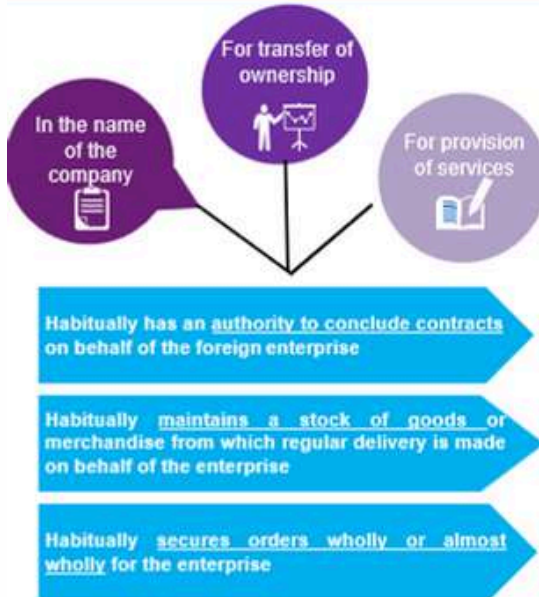
Sl. No.	Facts	Location test	Disposal test	Permanence test	Business activity test	Fixed Place PE (Yes / No)
1	Salesperson regularly visiting customer premises to take orders and meets the purchase director in his office	Satisfied	Not satisfied	Satisfied	Satisfied	No. Cumulatively all conditions to be satisfied.
2	Employee from a foreign company is allowed to use office of a subsidiary in India for a prolonged period under a contract to carry out business activities of a foreign company	Satisfied	Satisfied	Satisfied	Satisfied	Yes
3	Truck Company uses the delivery dock at a customer's warehouse every day for a number of years to deliver the goods	Satisfied	Not satisfied	Satisfied	Satisfied	No. Cumulatively all conditions to be satisfied.

Agency PE – Conditions and Analysis

India's DTAA's normally provide for constitution of Agency PE where a dependent agent undertakes certain activities in India on behalf of a foreign company



Agency PE – Dependent Agent



Relevant test	Analysis – Dependent Agent
Authority to conclude contracts	<ul style="list-style-type: none"> ✓ Agent decides the final terms of the contract and it is binding on the foreign company ✓ Agent can act independently and finalise the terms of the contract on behalf of the foreign company ✓ Agent is authorized to negotiate all elements and details of a contract in a way binding on the foreign client can be said to exercise authority even if the contract is signed by the foreign company.
Maintenance of stock of goods for delivery	<ul style="list-style-type: none"> ✓ Agent habitually maintains stock of goods / merchandise in India for further delivery to the end-customers of foreign company.
Secures orders wholly for the enterprise	<ul style="list-style-type: none"> ✓ Agent frequently accepts orders on behalf of foreign company ✓ Substantial portion of the Agent's activity is undertaken on behalf of the foreign company ✓ Acceptance of the order by the Agent is binding on the foreign company. ✓ End Customers have reasonable basis to believe that Agent has the authority to enter and finalise contracts, which are typically binding on the foreign company.

Agency PE – Independent Agent

Relevant test	Analysis – Independent Agent
Legal independence	<ul style="list-style-type: none"> ✓ The degree of control exerted by the foreign company on the Agent should not be of a degree as that in employer – employee relationship ✓ Agent has full control with respect to conduct of its business and foreign company has no or limited role ✓ Agents must be able to conduct their business according to their own viewpoints and methods
Economic independence	<ul style="list-style-type: none"> ✓ Agent bears the risk of loss arising from conduct of their business ✓ Agent should not be wholly and exclusively dependent on their principal
Ordinary course of business	<ul style="list-style-type: none"> ✓ Agent should undertake activities of the principal in its normal course of business ✓ Activities performed by the Agent should be similar to those of other agents undertaking similar agency functions

Independent agents does not normally constitute PE in India

Service PE - Conditions



Generally, as per tax-treaties, a service PE is triggered in India if the foreign entity furnishes services (other than those considered for fee for technical services) in India through its employees or other personnel if :

- ✓ activities of that nature continue within India for a period or periods aggregating more than 90 days within any twelve-month period;

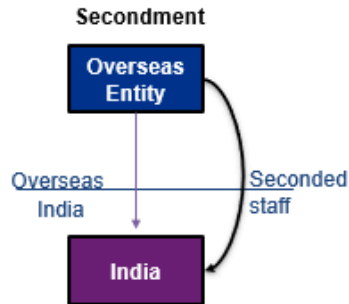
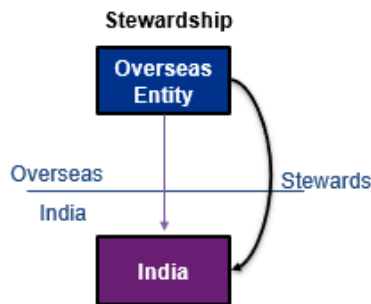
or

- ✓ the services are performed within India for a related enterprise (Associated enterprises)

Generally, furnishing of services through employees or other personnel is usually examined under the "Service PE" clause.



Service PE – Stewardship vs Secondment



- ✓ Stewards only direct and supervise activities of the Indian entity with the objective of overall quality control.
- ✓ Stewards do not engage in the day-to-day activities of the Indian entity.
- ✓ Functions are essentially of ensuring quality control and confidentiality.
- ✓ Overseas entity does not receive any fees for such services, the entire cost of stewards visiting India is also borne by the overseas entity.
- ✓ Stewardship activities do not result in any business being undertaken in India and hence, would not trigger PE in India.

- ✓ Seconded employees may engage in the day-to-day activities that earn revenue to the Indian enterprise.
- ✓ Seconded employees render services and report to the Indian entity.
- ✓ The overseas entity recharges the Indian entity for the services provided by the employees on secondment.
- ✓ In case of secondment, tax authorities could conclude that the overseas entity is undertaking its business in India and hence, it could trigger a PE in India.

Installation / construction PE - Conditions

PE Exposure

Engaged in the business of Installation, site construction, assembly of project or any other similar structure.

Such activity is carried on for a period exceeding 6 months.

Mere Supervision / review of such activities shall also constitute a PE.

Has control over the operation whether full / partial / common which comprises of authority to take up the necessary decisions in relation to the project.

Please note that in any of the above activities discussed, PE shall be attracted if a fixed place of business (i.e. premises) is established from where such business is conducted.

Consequences of having a PE in India

- ✓ Profits to be attributed towards the activities carried out in India and it has to be at arm's length.
- ✓ Books of accounts and other documents to be maintained.
- ✓ Books of accounts to be audited and certified by the Chartered Accountant and audit report to be furnished within the prescribed timelines.
- ✓ All statutory registrations to be obtained (PAN, TAN, GST) and appropriate compliances to be adhered to.
- ✓ Withholding tax compliances on all expenses attributable to PE has to be adhered to.
- ✓ Tax to be discharged at 40% (plus surcharge and cess) on a net basis.
- ✓ File return of income in India.

Instances / Activity wise analysis

Sales and marketing personnel (Business development)

- Effecting sale transactions on behalf of the foreign company.
- Provision of after sales services to the customer base of foreign company.
- Marketing and promotional activities using the brand name of the foreign company.
- Acting as a business agent of the foreign company to carry on it's business operations in India.

- Undertaking market research and analysis for the foreign client including preparation of feasibility study on a project basis.
- Helping Indian customers engage with the foreign company.
- Services restricted to back end / support provided to the foreign company.

- Services provided by the employees to the foreign company.
- Employees undertaking non-revenue generating activities.
- Maintenance of a stock of goods or merchandise belonging to the foreign client solely for the purpose of storage or display

HIGH PE

MEDIUM PE

LOW PE

Sales execution

HIGH PE

- Employees operating a retail outlet / sales channel of foreign client through a physical establishment
- Securing orders for the foreign company
- Carrying on sales activities crucial to the business of foreign company
- Acting as a dependant sales agent

MEDIUM PE

- Other ancillary services in relation to sales like debtor management, maintenance of customer care center, packaging etc
- Undertaking of sales activity which is auxiliary in nature
- Addressing the guarantee / warranty claims of the customers of the foreign company

LOW PE

- Activities are restricted to scrap sale / disposal of 'not in use' articles
- Services provided by an independent sales agent of foreign company

Senior Management



HIGH PE

- Strategic decision making / drafting of policies by the employees of the foreign company which is crucial to the business of the Indian entity.
- Entering / conclusion of contracts & agreements in the name of the foreign company.
- Key managerial activities performed by the employees of the foreign company.

MEDIUM PE

- Key decisions in relation to the day-to-day business of Indian entity is performed by employees of foreign company.
- Activities / decision supporting the business of closely related enterprise.



LOW PE

- Routine decision making on a daily basis in relation to administration and management of the business of the foreign company in India.
- Non-binding authority to take ground level decisions.
- Execution of policies drafted by the top management.



Upcoming Programs

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

CHENGALPATTU DISTRICT BRANCH (SIRC)

Topics : Union budget 2024-2025 Highlights

Speakers : CA. Bhuvaneshwari R V & CA. Muthu Abirami T V

Date : Thursday, 01.08.2024

Place : Our Branch Premises

Topics : All about Charitable Trust, Association & Society

(Under the aegis of "Direct Tax Committee")

Speaker : Mr. Prasanth Srinivas

Date : Wednesday, 14.08.2024

Place : Our Branch Premises

Topics : Transfer pricing

Speaker : CA. Muthu Palaniappan C

Date : Tuesday, 20.08.2024

Place : Our Branch Premises