



**DPNC GLOBAL LLP**

**Indo-UAE Business Desk**

**Direct Tax Services**

<b>DPNC Global</b>	<b>3-11</b>
<b>Key Services</b>	
• Direct Tax Services	

A person wearing a white shirt is seated at a desk, working. Their left hand is holding a crumpled piece of paper, and their right hand is using a calculator. The desk is covered with various papers and documents. The background is softly blurred, showing an office environment.

# Direct Tax Services Inbound UAE → India

# Extensive Range of Direct Tax Services | UAE→India Business Corridor

Supporting UAE-based companies, NRIs, family offices, and investors entering or operating in India.

## Tax Compliances and Reviews

- ❑ PAN & KYC for UAE entities
- ❑ ITR filing for UAE-backed firms
- ❑ TDS/TCS compliance on India income
- ❑ Transfer Pricing reports & filings

- ❑ Advance tax computation
- ❑ Lower withholding certificate assistance
- ❑ Charity/research registration & exemption
- ❑ DPIIT compliance for UAE-funded start-ups

## Litigation Services

- ❑ Assessment & appeal case handling
- ❑ Support in search/survey cases
- ❑ Tax investigation representation
- ❑ CIT(A), DRP, ITAT representation

- ❑ Penalty & stay of demand support
- ❑ Rectification & Refund assistance
- ❑ Advance ruling application support

## Tax Advisory

- ❑ Entry strategy: subsidiary, branch, LLP, or JV in India
- ❑ India-UAE DTAA
- ❑ Permanent Establishment (PE) risk evaluation
- ❑ POEM evaluation for UAE-led entities

- ❑ 15% tax regime guidance
- ❑ Capital structuring & FEMA alignment
- ❑ Succession planning for UAE families
- ❑ Tax reviews for new entities

## M&A and Transaction Advisory Services

- ❑ India entry structure advisory
- ❑ Subsidiary vs. branch evaluation
- ❑ Cross-border M&A structuring support
- ❑ Due diligence on Indian targets

- ❑ Holding company structuring review
- ❑ Capital structuring & repatriation planning
- ❑ Tax-efficient investment vehicle setup
- ❑ Group reorganization for UAE promoters

# Tax Compliances and Reviews UAE→ INDIA Business Corridor

ITR filing & Review for India operations

Includes audit, MAT, ICDS report filing.

Review of tax positions & claims  
Optimizing exemptions, deductions, and disclosures.

Advance tax computation & planning  
For UAE-led businesses with Indian income.

Transfer Pricing compliance & documentation  
TP Study, 3CEB, CBCR & Master File support.

TDS/TCS return filing & compliance checks  
Includes compliance for cross-border payments.

Tax / TDS diagnostic reviews  
For new or scaling India operations.

Lower withholding tax certificate assistance  
Reduces tax outflow on UAE payments.

Charitable trust registration & exemptions  
Support for UAE-funded not-for-profits.

Scientific research institution approvals & Registration under Indian income tax law.

Valuation reports under Income Tax Act for share issue/transfers and restructurings.  
Remittance certificate preparation (15CA/CB)

PAN & KYC compliance support  
For UAE shareholders, directors, or trustees.  
SFT return filing

**Start-up** advisory, DPIIT registration for start-ups  
Support for UAE-backed India ventures.

## Litigation Services & Tax Department works | UAE→ INDIA Business Corridor

Assistance in **preparation & filing of submissions and representation** before tax authorities, appellate authorities and other forums for:

- Assessment and reassessment
- Revisionary proceedings (Sec. 263/264)
- Penalty proceedings
- Stay of Demand matters
- Representation for UAE-linked Indian entities.
- Rectification application
- Appeal effects;
- Refund processing for UAE stakeholders
- NOC for transfer of certain assets

Assistance in filing, submission and representation before **CIT(A)/ Dispute Resolution Panel**

Assistance in filing, submission and representation before the **ITAT**

Assistance in preparation, filing, submission, and representation regarding **search/survey** proceedings

Support in filing, submission and representation before the Board of Advance Ruling (BAR), **High Courts /Supreme Court**

Assistance in filing, submission and representation for proceedings under **PMLA & Black Money Act**

Assistance in filing, submission and representation for **Investigation proceedings/ summons** under Income Tax Act, PMLA, Black Money Act etc.



# Tax Advisory | UAE→ INDIA Business Corridor

Tax advice for domestic and international matters, including <b>cross-border transactions</b> and DTAA impact	Advise on opting for lower corporate tax rate and setting up of <b>new manufacturing unit</b>	Advice to <b>Non-resident Indians</b> (NRI's)
Tax-efficient advisory for <b>extracting company funds/profits</b> , including dividend guidance for resident/non-resident shareholders	Advisory on <b>Residential status</b> under Income Tax Act and applicable DTAA	Advice on <b>TDS/TCS</b> obligations on payments to residents/non-residents
Advice on Permanent Establishment ( <b>PE</b> ) exposure and its tax impact	<b>Analysis</b> of <b>POEM</b> rule's impact on tax residency of foreign companies, considering global management structure.	<b>Tax treaty advice</b> on eligibility, LOB provisions, and MLI considerations.
Analysis of <b>GAAR's impact</b> on domestic and cross-border transactions/structuring	Advice on <b>Acquisition of Foreign Assets</b> (including reporting and compliance)	Analyze impact of <b>Equalization Levy</b> & TDS in E-commerce business
<b>Expatriate Tax</b> Advisory	Advice on Legal <b>Tax Planning</b>	Providing <b>strategic guidance</b> for approaching potential tax controversies

## M&A and Transaction Tax Advisory Services | UAE→ INDIA Business Corridor

**Business restructuring** and advise on Merger, De-merger, slump sale etc.

Advise on optimal **cross-border investment** strategies & ownership/jurisdiction structure

Guidance on **optimal ownership structure** and India entry approach for investments

Advise on **optimal entry vehicle** such as a branch, subsidiary, LLP, joint venture, etc.

Advise on **capital structuring** considering foreign exchange policies & repatriation requirements

Review of **Existing Holding structures** and provides comments thereon

Reorganizing holding structure to **facilitate effective succession planning**, independent holding structure

Advisory on succession planning including **Wills, Family trusts, HUF** etc.

Advisory on **family settlement, Family arrangement & understanding**



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**Direct Tax Services  
Outbound India → UAE**

# Extensive Range of Direct Tax Services | India→UAE Business Corridor

Supporting India-based companies, NRIs, family offices, and investors entering or operating in UAE.

## Tax Compliances and Reviews

- ❑ International Transfer Pricing Advisory
- ❑ Master File and Country-by-Country Reporting (CbCR)
- ❑ Tax Residency and Re-domiciling to UAE Advisory

- ❑ Equalization Levy & Digital Taxation
- ❑ Inter-company transactions & related documentation

## Litigation Services

- ❑ Representation in Foreign Asset Investigations
- ❑ Support in Suspicious Transaction Report (STR) Matters
- ❑ Support in handling Indian investigations

## Tax Advisory

- ❑ International Direct Tax Planning
- ❑ Advisory & Opinions
- ❑ Optimizing cross-border tax exposure
- ❑ Advisory on outbound Cross-Border Investment, IP transfers to UAE

- ❑ Tax efficient Transaction Structuring & holding structures
- ❑ Expatriate Tax Planning
- ❑ General Anti-Avoidance Rules (GAAR) & related risk mitigation
- ❑ POEM/BEPS/MLI (multilateral instrument) advisory

## M&A and Transaction Advisory Services

- ❑ Structuring outbound investments & transactions
- ❑ Planning for Global Corporate Holdings
- ❑ Optimizing Ownership structures for Tax Purposes

# Tax Compliances and Reviews    India→ UAE Business Corridor

Advisory on UAE Corporate Tax Structure  
UAE Corporate Tax Compliance & Filing  
UAE Corporate Tax Impact Assessment

Expatriate tax planning  
Structuring to optimize cross-border  
tax exposure

Regulatory & Emerging Frameworks  
Advisory  
General Anti-Avoidance Rules (GAAR)  
Place of Effective Management (POEM)

Tax planning for Indian families or  
businesses owning UAE or global  
entities

International Transfer Pricing  
Advisory  
Equalization Levy & Digital Taxation  
BEPS alignment

Income Tax Return filings with UAE  
Income

Leveraging India-UAE Double  
Taxation Avoidance Agreement  
(DTAA)

Representation in Foreign Asset  
Investigations

Risk analysis and remediation  
advisory  
Support in Suspicious Transaction  
Report (STR) Matters

Advisory on Tax Residency

Advisory on Re-domiciling to UAE  
Including long-term impact of global  
income and taxation

**Start-up** advisory

# Contact Us

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