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Guide to Beneficial Ownership Information in **India**: Legal Entities and Legal Arrangements

The purpose of this country-specific guide is to provide assistance to investigators on the type of information that is available on the natural persons who control legal persons and arrangements, such as companies and trusts, or otherwise play an important role in a legal person and arrangement in **India**, and the conditions that need to be met to be able to access such information.

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I. Definitions and Company Formation Process

1. What is the definition of legal ownership in India?

The legal owner is a person whose name is entered in the register of members and every other person who is a beneficial owner in the records of a depository. Section 88 of the Companies Act, 2013 provides for the requirement of maintenance of register of members. The details of members are also required to be filed in the annual return each year. Section 2(55) of Companies Act, 2013 defines 'member' in relation to a company, as:

- (i) The subscriber to the memorandum of the Company who shall be deemed to have agreed to become member of the company, and on its registration, shall be entered as member in its register of members;
- (ii) Every other person who agrees in writing to become a member of the company and whose name is entered in the register of members of the company;
- (iii) Every person holding shares of the company and whose name is entered as a beneficial owner in the records of a depository;

2. What does "beneficial ownership" mean in India?

"Beneficial ownership" has been defined under section 89(10) of the Companies Act, 2013 read with rule 2(e) of Companies (Significant Beneficial Owners) Rule 2018.

Beneficial interest in a share includes, directly or indirectly, through any contract, arrangement or otherwise, the right or entitlement of a person alone or together with any other person or -

- (i) Exercise or cause to be exercised any or all of the rights attached to such share; or
- (ii) Receive or participate in any dividend or other distribution in respect of such share.

'Significant beneficial owner' means an individual referred to in sub-section (1) of section 90 (holding ultimate beneficial interest of not less than 10%) read with sub-section (10) of section 89, but whose name is not entered in the register of members of a company as the holder of such shares, and the term 'significant beneficial ownership' shall be construed accordingly;

Explanation 1: For the purpose of this clause, the significant beneficial owner, in case of persons other than individuals or natural persons, shall be determined as under:

(i) Where the member is a company, the significant owner is the natural person, who, whether acting alone or together with other natural persons, or through one or more other persons or trusts, holds not less than 10% share capital of the company or who exercises significant influence or control in the company through other means;

(ii) where the member is a partnership firm, the significant beneficial owner is the natural person, who whether acting alone or together with other natural persons, or through one or more other persons or trusts, holds not less than 10% of capital or has entitlement of not less than 10% of profits of partnership;

(iii) Where no natural person is identified under (i) or (ii), the significant beneficial owner is the relevant natural person who holds the position of senior managing official;

(iv) where the member is a trust (through trustee), the identification of beneficial owner(s) shall include identification of the author of the trust, the trustee, the beneficiaries with not less than ten per cent. Interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership;

Explanation 2: It is hereby clarified that instruments in the form of global depository receipts, compulsorily convertible preference shares or compulsorily convertible debentures shall be treated as 'shares' for the purpose of this clause;

(2) words and expressions used in these rules but not defined and defined in the Act or in Companies (Specification of Definitions Details) Rules, 2014 shall have the meanings respectively assigned to them in the Act and the said Rules.

3. How are legal entities (companies, partnerships, foundations, etc.) formed in India?

For the formation of legal entities in India, including Limited Liability Partnerships, the following steps are to be followed:

- (i) Online verification of the availability of the name of the company, and reservation of the company's name
- (ii) Online obtaining of a 'Director Identification Number' for the person to be appointed as First Directors
- (iii) Online incorporation application. The application must be accompanied with the following documents:
 - a. Registered office details
 - b. Details of the first directors
 - c. An affidavit from each subscriber with regard to convictions in specified offences
- (iv) When satisfied with the process followed and information submitted, the Registrar of Companies issues a certificate of incorporation.

The above services are available to anyone intending to incorporate a company or Limited Liability partnerships.

4. What is the role of Company Registries in India?

The Registrar of Companies receives online applications for company formation. When it is satisfied with an application, including the supporting information and documentation submitted, the applicant company is incorporated. After the incorporation, the Registrar of Companies receives resolutions, documents, returns, and any other document pertaining to a said company.

Information relating to the incorporation and subsequent documentation are recorded and made available in the register of companies (for details of the information recorded and its availability, please refer to section IV below).

5. How is basic information and beneficial ownership information on legal entities obtained and recorded in India?

Basic information and beneficial ownership information is provided by the promoters of the company in a declaration that is then certified by a professional, such as a chartered accountant or a company secretary (section 89 of the Companies Act, 2013). This certified declaration is recorded with the Registrar of Companies.

6. How are legal arrangements (express trusts and trust-like agreements) formed in India?

A trust is a relationship whereby property is held by one party for the benefit of another. A trust is created by a settler, who transfers property to a trustee. The trustee holds that property for the trust's beneficiaries. The trustee may be either an individual, a company, or a public body. There may be a single trustee or multiple co-trustees. The trust is governed by the terms under which it was created. The registration of trusts is administered by respective state laws and falls under the administrative jurisdiction of State Governments. In most jurisdictions, this requires a contractual trust agreement or deed.

In India, Trusts are formed under the Indian Trusts Act, 1882.

1. Draft the Trust deed
2. Mention the name of the Settlor, the Trustees, the Beneficiaries without any mistakes
3. Clearly mention the details of the Trust property
4. Provide details of the object and purpose of the Trust. It should not be for unlawful purpose.
5. Signature of Settlor, Trustees and Witnesses at the appropriate places
6. Print on stamp paper of due value
7. Register the deed in a Sub-Registrar office paying registration charges.

In India, Public Trusts can be created for public charitable purposes. Some of the states in India have enacted Public Charitable Trust Act, while most states in India do not have a trust act. A trust can be registered in one State, but the same may have a scope to operate in any number of States.

A private trust, created under and governed by the Indian Trusts Act of 1882, aims at managing assigned trust property for private or religious purpose. This Act extends to the whole of India except the State of Jammu and Kashmir and the Andaman and Nicobar Islands.

The distinction between a public trust and a private trust is, broadly speaking, that in a public trust the beneficiaries of the trust are the people in general or some section of the people, while in the case of a private trust the beneficiaries are an ascertained body of persons (*Srinivas Ramanuja Das v. Surjanarayan Das*, 1966 Supp SCR 436: AIR 1967 SC 256).

7. How is information on legal arrangements obtained and recorded in India?

Trusts are registered with the Local Registrar under the Indian Trusts Act, 1882. As mentioned above, registration of trusts is administered by respective state laws and falls under the administrative jurisdiction of State Governments.

Law Enforcement Agencies (LEAs) can seek information on trusts under section 50 of PMLA and Section 91 of CrPC. Search & Seizure provisions under section 17 of PMLA gives enough legislative powers to get required information.

II.Types of Legal Entities

There are many types of legal entities able to be formed in **India**. This Guide will provide information on five commonly used entities:

Private Company

Type of Legal Entity	Private company	
What is the minimum number of natural persons required for formation?	2	
	Yes	No
Is there a requirement to register with the company registry?	X	
Is there a requirement to provide verification for identity of natural persons (shareholders, representatives of bodies corporate and beneficial owners)	X	
Is there a residency requirement for directors?	X	
Are bearer shares/share warrants permitted?		X
Is a Trust and Company Service Provider required to form?	X ¹	
Is a registered agent in the jurisdiction of formation required?	X ¹	
Is the entity required to hold financial account(s) in jurisdiction of formation?	X	
Are tax filings required in the jurisdiction of formation (even if there are no direct tax liabilities)?	X	
Does the jurisdiction allow for nominee directors?	X	
If so, are they required to disclose their status as nominee directors?	X	
If so, are the nominee directors required to obtain information on and/ or disclose the identity of natural person(s) on whose behalf they are acting?	X	
Does the jurisdiction allow for nominee shareholders?	X	
If so, are they required to disclose their status as nominee shareholders?	X	
If so, are the nominee shareholders required to obtain information on and/ or disclose the identity of natural person(s) on whose behalf they are acting?	X ²	

Note:

¹ Concerning Trust and Company Service Providers and agents, in India a professional (i.e. a company secretary, a chartered accountant, a cost accountant, or an advocate) has to verify the particulars of the subscribers and other provisions regarding incorporation and issue a certified declaration to that effect. See also question 4 above. Professionals are required to be members of Indian Institutes and subject to regulation of their respective institutes.

² The Nominee Shareholder has to be a natural person. If a company or LLP holds beneficial interest in a legal entity, the identity of the natural person may be ascertained based on the declaration of the nominee shareholder, which is available in the integrated MCA21 registry. However, in case the entity holding beneficial interest is not a company or LLP incorporated in India, such details will not be available to the MCA21 registry.

Section 89 of Companies Act 2013 mandates that the registered shareholder not having a beneficial interest in the shares is required to disclose his interest before the company. The company in turn is required to file this document with the Registrar of Companies.

Further proviso to Section 187 (1) of companies act 2013 allows a company to hold shares in its subsidiary company in the name of any nominee to ensure that the statutory limit of minimum members to form its subsidiary company is adhered to. In case of a private company, a minimum of two members /subscribers are required and in case of public company, a minimum of seven members /subscribers are required. Adequate disclosures regarding nomination are made at the time of incorporation.

Company formed for charitable purposes under section 8 of the Companies Act 2013

Type of Legal Entity	Company formed for Charitable purposes under section 8 of the Companies Act 2013	
What is the minimum number of natural persons required for formation?	2	
	Yes	No
Is there a requirement to register with the company registry?	X	
Is there a requirement to provide verification for identity of natural persons (shareholders, representatives of bodies corporate and beneficial owners)	X	
Is there a residency requirement for directors?	X	
Are bearer shares/share warrants permitted?		X
Is a Trust and Company Service Provider required to form?	X ¹	
Is a registered agent in the jurisdiction of formation required?	X ¹	
Is the entity required to hold financial account(s) in jurisdiction of formation?	X	
Are tax filings required in the jurisdiction of formation (even if there are no direct tax liabilities)?	X	
Does the jurisdiction allow for nominee directors?	X	
If so, are they required to disclose their status as nominee directors?	X	
If so, are the nominee directors required to obtain information on and/ or disclose the identity of natural person(s) on whose behalf they are acting?	X	
Does the jurisdiction allow for nominee shareholders?	X	
If so, are they required to disclose their status as nominee shareholders?	X	
If so, are the nominee shareholders required to obtain information on and/ or disclose the identity of natural person(s) on whose behalf they are acting?	X ²	

Note:

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One Person Company

Type of Legal Entity	One Person Company	
What is the minimum number of natural persons required for formation?	1	
	Yes	No
Is there a requirement to register with the company registry?	X	
Is there a requirement to provide verification for identity of natural persons (shareholders, representatives of bodies corporate and beneficial owners)	X	
Is there a residency requirement for directors?	X	
Are bearer shares/share warrants permitted?		X
Is a Trust and Company Service Provider required to form?	X ¹	
Is a registered agent in the jurisdiction of formation required?	X ¹	
Is the entity required to hold financial account(s) in jurisdiction of formation?	X	
Are tax filings required in the jurisdiction of formation (even if there are no direct tax liabilities)?	X	
Does the jurisdiction allow for nominee directors?	X	
If so, are they required to disclose their status as nominee directors?	X	
If so, are the nominee directors required to obtain information on and/ or disclose the identity of natural person(s) on whose behalf they are acting?	X	
Does the jurisdiction allow for nominee shareholders?		X ²
If so, are they required to disclose their status as nominee shareholders?	N/A	
If so, are the nominee shareholders required to obtain information on and/ or disclose the identity of natural person(s) on whose behalf they are acting?	N/A	

Note:

¹ Concerning Trust and Company Service Providers and agents, in India a professional (i.e. a company secretary, a chartered accountant, a cost accountant, or an advocate) has to verify the particulars of the subscribers and other provisions regarding incorporation and issue a certified declaration to that effect. See also question 4 above. Professionals are required to be members of Indian Institutes and subject to regulation of their respective institutes.

² In the case of a one person company (OPC), rule 3(6) of the Companies (Incorporation) Rules, 2014, does not allow acquisition of securities of a body corporate by OPC so the proviso to Section 187(1) in Companies Act 2013 does not apply in case of OPC.

Limited Liability Partnership

Type of Legal Entity	Limited Liability Partnership	
What is the minimum number of natural persons required for formation?	2	
	Yes	No
Is there a requirement to register with the company registry?	X	
Is there a requirement to provide verification for identity of natural persons (shareholders, representatives of bodies corporate and beneficial owners)	X	
Is there a residency requirement for directors?	X	
Are bearer shares/share warrants permitted?		X
Is a Trust and Company Service Provider required to form?	X ¹	
Is a registered agent in the jurisdiction of formation required?	X ¹	
Is the entity required to hold financial account(s) in jurisdiction of formation?	X	
Are tax filings required in the jurisdiction of formation (even if there are no direct tax liabilities)?	X	
Does the jurisdiction allow for nominee directors?		X
If so, are they required to disclose their status as nominee directors?	N/A	
If so, are the nominee directors required to obtain information on and/or disclose the identity of natural person(s) on whose behalf they are acting?	N/A	
Does the jurisdiction allow for nominee shareholders?		X
If so, are they required to disclose their status as nominee shareholders?	N/A	
If so, are the nominee shareholders required to obtain information on and/or disclose the identity of natural person(s) on whose behalf they are acting?	N/A	

Note:

¹ Concerning Trust and Company Service Providers and agents, in India a professional (i.e. a company secretary, a chartered accountant, a cost accountant, or an advocate) has to verify the particulars of the subscribers and other provisions regarding incorporation and issue a certified declaration to that effect. See also question 4 above. Professionals are required to be members of Indian Institutes and subject to regulation of their respective institutes.

Public Company

Type of Legal Entity	Public Company	
What is the minimum number of natural persons required for formation?	7	
	Yes	No
Is there a requirement to register with the company registry?	X	
Is there a requirement to provide verification for identity of natural persons (shareholders, representatives of bodies corporate and beneficial owners)	X	
Is there a residency requirement for directors?	X ¹	
Are bearer shares/share warrants permitted?		X
Is a Trust and Company Service Provider required to form?	X ²	
Is a registered agent in the jurisdiction of formation required?	X ²	
Is the entity required to hold financial account(s) in jurisdiction of formation?	X	

Are tax filings required in the jurisdiction of formation (even if there are no direct tax liabilities)?	X	
Does the jurisdiction allow for nominee directors?	X	
If so, are they required to disclose their status as nominee directors?	X	
If so, are the nominee directors required to obtain information on and/or disclose the identity of natural person(s) on whose behalf they are acting?	X	
Does the jurisdiction allow for nominee shareholders?	X	
If so, are they required to disclose their status as nominee shareholders?	X	
If so, are the nominee shareholders required to obtain information on and/or disclose the identity of natural person(s) on whose behalf they are acting?	X ³	

Note:

¹Under section 149(3) of the Companies Act, 2013, every company is required to have at least one resident director, who has stayed in India for not less than 182 days in the previous calendar year.

²Concerning Trust and Company Service Providers and agents, in India a professional (i.e. a company secretary, a chartered accountant, a cost accountant, or an advocate) has to verify the particulars of the subscribers and other provisions regarding incorporation and issue a certified declaration to that effect. See also question 4 above. Professionals are required to be members of Indian Institutes and subject to regulation of their respective institutes.

³The Nominee Shareholder has to be a natural person. If a company or LLP holds beneficial interest in a legal entity, the identity of the natural person may be ascertained based on the declaration of the nominee shareholder, which is available in the integrated MCA21 registry. However, in case the entity is other than a company or LLP incorporated in India, such details will not be available to the MCA21 registry.

Section 89 of Companies Act 2013 mandates that the registered shareholder not having a beneficial interest in the shares is required to disclose his interest before the company. The company in turn is required to file this document with the Registrar of Companies.

Further proviso to Section 187 (1) of companies act 2013 allows a company to hold shares in its subsidiary company in the name of any nominee to ensure that the statutory limit of minimum members to form its subsidiary company is adhered to. In case of a private company, a minimum of two members /subscribers are required and in case of public company, a minimum of seven members /subscribers are required. Adequate disclosures regarding nomination are made at the time of incorporation.

How to Access Information

This guide will address the ability to access information on entities formed in **India** available in **1) registries** and **2) other channels**.

Registries

The registry in **India** is called the Registrar of Companies. It is available online at www.mca.gov.in

Contact information for the Registrar of Companies is provided here:

Name& Title: Mr. S.P. Kumar Registrar of Companies
Agency: Central Registration Centre
Address: Manesar, Gurgaon, Harayana, India
Phone: +(91)-124-2290014
Email: roc.crc@mca.gov.in

In general, the following information is publicly available online (free or for a nominal fee, with no log-in requirements):

1. Name of the legal entity
2. Entity number
3. Type of legal entity
4. Current status
5. Principal Address of Business
6. Register capital
7. Officer / Director information

In general, the following information is not available online, but may be available through another form of public access (i.e. in person only or via a pre-registration requirement) or to law enforcement, through specific procedures listed in further detail below:

1. Principal purpose of business
2. Registered agent information
3. Shareholder/member information
4. Memorandum
5. Articles of incorporation
6. Application/Certificate of formation
7. Annual/Biannual reports
8. Shareholders register
9. Register of charges
10. Historical documents

Bank account information and payment records are only available to law enforcement authorities.

Registry update

Companies are required to keep the information reported to the Registrar of Companies up-to-date and the Registrar of Companies has enforcement and sanction powers under various provisions to ensure that information recorded in the registry is correct and up-to-date. The timeframe for filing information with the Registrar varies from provision to provision. In case the up-to-date filing is not made by the companies within the prescribed timeframe, additional fees are levied. Delays in filing information constitute an offence for which prosecution may be launched against the company.

	Online Access (free or for nominal fee, no log-in requirements)	Other Public Access (available in person only or via pre-registration requirement)	Law Enforcement Access only	For Information/ documents accessible only by Law Enforcement, please describe how an investigator may access information
Name of Legal Entity	X			
Entity Number (if any)	X			
Type of Legal Entity	X			
Date of Incorporation	X			
Current Status (active, etc.)	X			
Principal Address of Business	X			
Principal Purpose of Business		X		
Registered Capital	X			
Registered Agent Information		X		
Officer/ Director Information (incl. power of representation)	X			
Shareholder/ Member Information		X		
Memorandum		X		
Articles of Incorporation		X		
Application/ Certificate of Formation		X		
Annual/ Biennial Reports		X		
Shareholder Register		X		
Register of Charges		X		
Bank Account Information			X	The information can be sought under section 50 of PMLA and Section 91 of CrPC. Search & Seizure provisions under section 17 of PMLA gives enough legislative powers to get required information.
Payment Records			X	The information can be sought under section 50 of PMLA and Section 91 of CrPC. Search & Seizure provisions under section 17 of PMLA gives enough legislative powers to get required information.
Historical Documents (example: past annual filings)		X		

Other Channels

The explanation below outlines the channels by which foreign authorities may obtain information on legal entities, legal arrangements, or relevant persons from different sources in **India**.

Channels through which foreign authorities may obtain information

Legal entities/ Relevant Individuals (directors, shareholders, managers, associates, family members, etc.)

	Information/ Intelligence Sharing Inquiry		Explanation	Mutual Legal Assistance Request		Explanation
	Yes	No		Yes	No	
Interviews with relevant Individuals	X		<i>Formal Interviews, so far as it is relevant to tax purposes, are possible in the context of MAC*** and under TIEAs** where provision for simultaneous tax examination exists.</i>	X		<i>A request for interview of relevant individual is provided under Mutual Legal Assistance. However, the foreign law enforcement officer /officials are not permitted to directly interact with the witness or the relevant individual, but they can remain present during the interview and may ask any question or clarification through Indian officers present for the said interview.</i>
Records/ documents	X		<i>Records and documents can be shared with foreign authorities for tax purposes under relevant DTAA*/TIEAs**/MAC*** or SAARC Limited Multilateral Agreements. Some of the tax treaties contain the provision permitting use of information for non-tax purposes, if such use is permissible under the laws of the supplying state and the competent authority of the supplying state gives its consent for the same.</i>	X		<i>Relevant records and documents can be shared with the requesting country under the Mutual Legal Assistance Treaty</i>

Legal arrangements/ relevant individuals (trustees [nonprofessional], settlers, beneficiaries, protectors, etc.)

	Information/ Intelligence Sharing Inquiry		Explanation	Mutual Legal Assistance Request		Explanation
	Yes	No		Yes	No	
Interviews with relevant Individuals	X		<i>Formal Interviews, so far as it is relevant to tax purposes, are possible in the context of MAC*** and under TIEAs** where provision for simultaneous tax examination exists.</i>	X		<i>A request for interview of relevant individual is provided under Mutual Legal Assistance. However, the foreign law enforcement officer /officials are not permitted to directly interact with the witness or the relevant individual but they can remain present during the interview and</i>

						may ask any question or clarification through Indian officers present for the said interview.
Records/ documents	X		Records and documents can be shared with foreign authorities for tax purposes under relevant DTAA*/TIEAs**/MAC*** or SAARC Limited Multilateral Agreements. Some of the tax treaties contain the provision permitting use of information for non-tax purposes, if such use is permissible under the laws of the supplying state and the competent authority of the supplying state gives its consent for the same.	X		Relevant records and documents can be shared with the requesting country under the Mutual Legal Assistance Treaty

Financial Institutions

	Information/ Intelligence Sharing Inquiry		Explanation	Mutual Legal Assistance Request		Explanation
	Yes	No		Yes	No	
Interviews with relevant Individuals	X		Formal Interviews, so far as it is relevant to tax purposes, are possible in the context of MAC*** and under TIEAs** where provision for simultaneous tax examination exists.	X		A request for interview of relevant individual is provided under Mutual Legal Assistance. However, the foreign law enforcement officer /officials are not permitted to directly interact with the witness or the relevant individual, but they can remain present during the interview and may ask any question or clarification through Indian officers present for the said interview.
Records/ documents	X		Records and documents can be shared with foreign authorities for tax purposes under relevant DTAA*/TIEAs**/MAC*** or SAARC Limited Multilateral Agreements. Some of the tax treaties contain the provision permitting use of information for non-tax purposes, if such use is permissible under the laws of the supplying state and the competent authority of the supplying state gives its consent for the same.	X		Relevant records and documents can be shared with the requesting country under the Mutual Legal Assistance Treaty

Trust and Company Service Providers

	Information/ Intelligence Sharing Inquiry		Explanation	Mutual Legal Assistance Request		Explanation
	Yes	No		Yes	No	
Interviews with relevant Individuals	X		<i>Formal Interviews, so far as it is relevant to tax purposes, are possible in the context of MAC*** and under TIEAs** where provision for simultaneous tax examination exists.</i>	X		<i>A request for interview of relevant individual is provided under Mutual Legal Assistance. However, the foreign law enforcement officer /officials are not permitted to directly interact with the witness or the relevant individual, but they can remain present during the interview and may ask any question or clarification through Indian officers present for the said interview.</i>
Records/ documents	X		<i>Records and documents can be shared with foreign authorities for tax purposes under relevant DTAA*/TIEAs**/MAC*** or SAARC Limited Multilateral Agreements. Some of the tax treaties contain the provision permitting use of information for non-tax purposes, if such use is permissible under the laws of the supplying state and the competent authority of the supplying state gives its consent for the same.</i>	X		<i>Relevant records and documents can be shared with the requesting country under the Mutual Legal Assistance Treaty</i>

Other Designated Non-Financial Businesses and Professions

	Information/ Intelligence Sharing Inquiry		Explanation	Mutual Legal Assistance Request		Explanation
	Yes	No		Yes	No	
Interviews with relevant Individuals	X		<i>Formal Interviews, so far as it is relevant to tax purposes, are possible in the context of MAC*** and under TIEAs** where provision for simultaneous tax examination exists.</i>	X		<i>A request for interview of relevant individual is provided under Mutual Legal Assistance. However, the foreign law enforcement officer /officials are not permitted to directly interact with the witness or the relevant individual, but they can remain present during the interview and may ask any question or clarification through Indian officers present for the said interview.</i>
Records/ documents	X		<i>Records and documents can be shared with foreign authorities for tax purposes under relevant DTAA*/TIEAs**/MAC*** or SAARC Limited Multilateral Agreements. Some of the tax treaties contain the provision permitting use of information for non-tax purposes, if such use is permissible under the laws of the supplying state and the competent authority of the supplying state gives its consent for the same.</i>	X		<i>Relevant records and documents can be shared with the requesting country under the Mutual Legal Assistance Treaty</i>

**DTAA: Double Taxation Avoidance Agreement*

***TIEA: Tax Information Exchange Agreement*

****MAC: Multilateral Convention on Mutual Administrative Assistance in Tax Matters*

III. Other Useful Sources of Information

Resource Name	Web Link
The Companies Act, 2013 Ministry of Corporate Affairs Website	http://www.mca.gov.in/MCAsearch/search_table.html
The Partnership Act 1932 Ministry of Corporate Affairs Website	http://www.mca.gov.in/Ministry/actsbills/pdf/Partnership_Act_1932.pdf
The Societies Registration Act, 1860 Ministry of Corporate Affairs Website	http://www.mca.gov.in/Ministry/actsbills/pdf/Societies_Registration_Act_1860.pdf