

Annual Return on Foreign Liabilities and Assets (FLA)

(FLA) Return is an Annual Return which is required to be submitted by those entities which have received FDI and/or made FDI abroad (i.e. overseas investment) any of the previous years

Points of consideration:

- **Due Date:** 15th July of every year.
- If the accounts are **not audited** before the due date of submission, then the FLA Return shall be submitted based on unaudited accounts
- **Revised FLA Return** shall be submitted by **30th September** of the same year.
- **Non-filing of Return** by the due date will be treated as a violation of FEMA and **penalty** clause may be invoked for such violation.

We would be happy to provide you our insight based our expertise and guide you through the process



For further enquiries, please

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