

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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