

Useful Tax Links at A Glance

Compiled by the Singapore Chartered Tax Professionals. Updated: 02 July 2024



INDIA

Tax Authority and Related Information

Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India

<https://www.incometaxindia.gov.in>

e-Services (Income Tax)

<https://www.incometax.gov.in/iec/foportal/>

Central Board of Indirect Taxes & Customs, Department of Revenue, Ministry of Finance, Government of India

<http://www.cbic.gov.in>

e-Services (GST)

<https://www.gst.gov.in/>

Access to Local Tax Consultancies

Find Tax Return Preparer (TRP)

<https://www.incometaxindia.gov.in/Pages/tps/trp-details.aspx>

Find Registered GST practitioners (GSTP)

<https://services.gst.gov.in/services/locategstp>

Tax Treaties and Tax Information Exchange Agreements

<https://www.incometaxindia.gov.in/Pages/international-taxation/dtaa.aspx>

<https://www.incometaxindia.gov.in/Pages/eoi/exchange-of-information.aspx>

General Anti-Avoidance Rules for Income Tax

Chapter XA – General Anti-Avoidance Rule (Sections 95 to 102) of the Income Tax Act:

<https://www.incometaxindia.gov.in/Pages/acts/income-tax-act.aspx>

Tax Residency

Residence in India

Section 6 “Residence in India” of the Income Tax Act:

<https://www.incometaxindia.gov.in/Pages/acts/income-tax-act.aspx>

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/India-Tax-residency.pdf>

Related Circular on “Residential Status” in light of COVID-19:

<https://www.incometaxindia.gov.in/Forms/tps/residency-circular-02-of-2021.pdf>

Related Circular on “Place of Effective Management”:

https://www.incometaxindia.gov.in/communications/circular/circular25_2017.pdf

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FAQ on Provisions Useful for Non-residents	https://www.incometaxindia.gov.in/Pages/faqs.aspx?k=FAQs%20on%20Provisions%20useful%20for%20non%20residents
Certificate of Residency	Individuals: https://www.incometaxindia.gov.in/Forms/Income-Tax%20Rules/10312000000007828.pdf Companies: https://www.incometaxindia.gov.in/Forms/Income-Tax%20Rules/10312000000007827.pdf
Register for Taxes	https://www.incometaxindia.gov.in/Pages/tax-services/registration-e-filing.aspx

Tax Types

Individual Income Tax	https://www.incometaxindia.gov.in/pages/Individual-specific-content.aspx
Tax Rates	https://www.incometaxindia.gov.in/_layouts/15/dit/Pages/viewer.aspx?path=/Documents/Left%20Menu/TAX%20RATES_Indvl.htm&grp=&searchFilter=&k=&IsDIg=0
Allowances and Deductions	https://www.incometaxindia.gov.in/_layouts/15/dit/Pages/viewer.aspx?path=/Documents/Left%20Menu/Income-from-salary.htm&grp=&searchFilter=&k=&IsDIg=0
Tax Return Forms	https://www.incometaxindia.gov.in/Pages/downloads/income-tax-return.aspx
Guides	https://www.incometaxindia.gov.in/Pages/tax-services.aspx (check "Individual/HUF")
Tax Calculators for Individual Tax	https://www.incometaxindia.gov.in/Pages/tools/income-tax-calculator-234ABC.aspx and https://www.incometaxindia.gov.in/Pages/tax-calculators.aspx?lang=eng (check "Individual/HUF")
Tax Calendar/ Due Dates	https://www.incometaxindia.gov.in/Pages/i-am/individuals.aspx?k=Tax%20Calendar
Withholding tax	https://www.incometaxindia.gov.in/Pages/international-taxation/withholding-tax.aspx
Corporate Tax	Domestic Company: https://www.incometaxindia.gov.in/pages/domestic-company-specific-content.aspx Foreign Company: https://www.incometaxindia.gov.in/pages/foreign-company-specific-content.aspx
Deductions for Businesses	https://www.incometaxindia.gov.in/_layouts/15/dit/Pages/viewer.aspx?path=https://www.incometaxindia.gov.in/Charts%20%20Tables/Deductions.htm?int=1&grp=&searchFilter=&k=&IsDIg=0
Tax Return Forms	https://www.incometaxindia.gov.in/Pages/downloads/income-tax-return.aspx
Guides	https://www.incometaxindia.gov.in/Pages/tax-services.aspx (check "Company")
Tax Calculators for Businesses	https://www.incometaxindia.gov.in/Pages/tax-calculators.aspx?lang=eng (check "Company")

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Tax Calendar/ Due Dates	Domestic Company: https://www.incometaxindia.gov.in/Pages/i-am/domestic-company.aspx?k=Tax%20Calendar Foreign Company: https://www.incometaxindia.gov.in/Pages/i-am/foreign-company.aspx?k=Tax%20Calendar
Withholding Tax	https://www.incometaxindia.gov.in/Pages/international-taxation/withholding-tax.aspx
Transfer Pricing	https://www.incometaxindia.gov.in/Pages/international-taxation/transfer-pricing.aspx
Overview	https://www.oecd.org/tax/transfer-pricing/transfer-pricing-country-profile-india.pdf
Mutual Agreement Procedures	https://www.incometaxindia.gov.in/Documents/MAP-GUIDANCE-7th-August-2020.pdf
Advance Pricing Agreements	https://www.incometaxindia.gov.in/_layouts/15/dit/Pages/viewer.aspx?grp=Act&cname=CMSID&cval=102120000000077047&searchFilter=&k=&IsDlg=0 and https://www.incometaxindia.gov.in/booklets%20%20pamphlets/advance-pricing-agreement-guidance-with-faqs-(tpi-43).pdf
Goods and Services Tax	https://cbic-gst.gov.in/#
GST Rates	Overview: https://cbic-gst.gov.in/gst-goods-services-rates.html Goods: https://cbic-gst.gov.in/pdf/goods-rates-booklet-03July2017.pdf Services: https://cbic-gst.gov.in/pdf/services-booklet-03July2017.pdf
Registration to be a GST Practitioner	https://tutorial.gst.gov.in/userguide/gstp/index.htm#t=Enrolling_as_a_GST_Practitioner_manual.htm
Forms and Templates	https://www.gst.gov.in/quicklinks/downloads-utilities
Guides	https://www.gst.gov.in/help/helpmodules/
Frequently Asked Questions	https://cbic-gst.gov.in/faq.html
Advance Ruling for GST	https://tutorial.gst.gov.in/userguide/advanceruling/Manual_Advance_Ruling_for_Registered_Taxpayers.htm
GST and Exports	https://cbic-gst.gov.in/export-ad-english.html
Guidance for Importers and Exporters	https://cbic-gst.gov.in/hindi/pdf/faq-manual/guidnce-note-imprtrs-exprtrs.pdf
GST Filing and Deadlines	https://www.gst.gov.in/ (under "Upcoming Due Dates")
GST Refunds	https://cbic-gst.gov.in/pdf/e-version-gst-fliers/eflier-refunds14062017.pdf

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Key Tax Forms, Online Tools & Other Information

Relevant Provisions in Income Tax Act for Non-residents	https://www.incometaxindia.gov.in/layouts/15/dit/Pages/viewer.aspx?path=https://www.incometaxindia.gov.in/Charts%20%20Tables/International%20Businesses.htm?int=1&grp=&searchFilter=&k=&IsDIg=0
Tax Rates As Per Income Tax Act vis-à-vis Tax Treaty	https://www.incometaxindia.gov.in/layouts/15/dit/Pages/viewer.aspx?path=https://www.incometaxindia.gov.in/Charts%20%20Tables/Tax%20rates%20as%20per%20IT%20Act%20vis-a-vis%20tax%20treaties.htm?int=1&grp=&searchFilter=&k=&IsDIg=0
Frequently Asked Questions (Income Tax)	https://www.incometaxindia.gov.in/Pages/faqs.aspx
Other Income Tax Forms	https://www.incometaxindia.gov.in/Pages/downloads/forms.aspx
Tax Payments	https://eportal.incometax.gov.in/iec/foservices/#/e-pay-tax-prelogin/user-details
Dispute Resolution	https://www.incometaxindia.gov.in/Documents/India-MAP-Profile.pdf

Country Information by the Big Four

India Highlights: https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-indiahighlights-2024.pdf	Corporate Tax Guide 2023: https://www.ey.com/en_gl/tax-guides/worldwide-corporate-tax-guide	India Tax Profile: https://home.kpmg.com/content/dam/kpmg/xx/pdf/2018/10/india-2018-v2.pdf	Overview: http://taxsummaries.pwc.com/ID/India-Overview
Taxation and Investment in India: https://www2.deloitte.com/content/dam/Deloitte/in/Documents/tax/thoughtpapers/in-tax-indiaguide-2018-noexp.pdf	Worldwide Personal Tax and Immigration Guide 2023-2024: https://www.ey.com/en_gl/tax-guides/worldwide-personal-tax-and-immigration-guide	India – Indirect Tax Guide: https://home.kpmg/xx/en/home/insights/2019/10/india-indirect-tax-guide.html	Click here for information on tax administration.
	Worldwide VAT, GST and Sales Tax Guide 2024: https://www.ey.com/en_gl/tax-guides/worldwide-vat-gst-and-sales-tax-guide	Asia Pacific Indirect Tax Guide https://assets.kpmg/content/dam/kpmg/xx/pdf/2019/10/2019-aspac-indirect-tax-guide-summary-table.pdf	Individual – Taxes on Personal Income: http://taxsummaries.pwc.com/ID/India-Individual-Taxes-on-personal-income
			Corporate – Taxes on Corporate Income https://taxsummaries.pwc.com/india/corporate/taxes-on-corporate-income

While great care has been taken to update the information periodically to provide an updated succinct overview, please assist to report any broken links to enquiry@sctp.org.sg as the original websites may have updated their respective content in the meantime.