



# Key features of India-UK Comprehensive Economic and Trade Agreement

## Introduction

Pursuant to agreement reached on 6 May 2025, on 24 July 2025, the Government of India and the Government of United Kingdom of Great Britain and Northern Ireland (the 'UK') have signed the Comprehensive Economic and Trade Agreement ('CETA' or the 'Agreement') marking a significant milestone in India's engagement with major developed economies and reflecting a shared commitment between the two countries to strengthen economic integration. As the world's fourth and sixth largest economies respectively, India and the UK's bilateral engagement holds global economic significance. The bilateral trade between the two countries stands at approximately USD 56bn, and it is aimed to double this figure by 2030, jointly.

This Agreement provides for zero-duty access to Indian goods on 99% of tariff lines, covering nearly 100% of the trade value<sup>1</sup> immediately on the Agreement coming into force. On the other hand, India will remove or reduce tariffs (including pre-existing exemptions/ concessions), on 90% of tariff lines, which will cover 92% of existing goods imports from the UK (based on 2022 trade figures), on staggered basis.<sup>2</sup>

In respect of certain chapters<sup>3</sup> including those in relation to Customs Duty concessions, Rules of Origin and other related procedural aspects, the Agreement will also apply to the Bailiwicks of Guernsey and Jersey and the Isle of Man.

The Agreement shall come into force from a date to be notified ('Effective Date').

The key contents of CETA are as follows:

- Schedule of Tariff Commitments of India on imports from the UK and *vice versa*<sup>4</sup>. The CETA also provides that the originating agricultural goods from a Party shall not be subject to any Customs Duties pursuant to a special safeguard taken under the *Agreement on Agriculture*, set out in Annex 1A to the WTO Agreement.
- Rules of Origin ('RoO') covers Qualified Value Addition requirements, Product-Specific Rules ('PSR'), etc.
- Trade Remedies in relation to Anti-Dumping and Countervailing Measures to address unfair trade practices impacting or threatening to impact the 'domestic industry'.
- Customs and Trade Facilitation measures covering various aspects pertaining to Customs Procedures, Advance Rulings, Authorised Economic Operator ('AEO'), Customs Cooperation and Mutual Administrative Assistance, Transparency, etc.
- Trade in services with a schedule of specific commitments and commitments on movement of professionals including mutual recognition, etc.

We have summarised below some of the key contents of the CETA relevant from the Customs Duty perspective.

<sup>1</sup> [Press Release: Press Information Bureau](#)

<sup>2</sup> [https://www.gov.uk/government/publications/uk-india-trade-deal-conclusion-summary/uk-india-trade-deal-conclusion-summary#:~:text=India%20will%20remove%20or%20reduce%20tariffs%2C%20or%20pre%20existing%20zero%20tariffs%2C%20on%2090%25%20tariff%20lines%2C%20which%20will%20cover%2092%25%20of%20existing%20goods%20imports%20from%20the%20UK%20\(based%20on%202022%20trade\).](https://www.gov.uk/government/publications/uk-india-trade-deal-conclusion-summary/uk-india-trade-deal-conclusion-summary#:~:text=India%20will%20remove%20or%20reduce%20tariffs%2C%20or%20pre%20existing%20zero%20tariffs%2C%20on%2090%25%20tariff%20lines%2C%20which%20will%20cover%2092%25%20of%20existing%20goods%20imports%20from%20the%20UK%20(based%20on%202022%20trade).)

<sup>3</sup> Chapter 2 (Trade in Goods); Chapter 3 (Rules of Origin); Chapter 5 (Customs and Trade Facilitation), except for Article 5.9 (Authorised Economic Operator - Customs and Trade Facilitation) in respect of the Bailiwicks of Guernsey and Jersey, and Article 5.13 (Single Window - Customs and Trade Facilitation) in respect of the Isle of Man; Chapter 6 (Sanitary and Phytosanitary Measures) and Chapter 7 (Technical Barriers to Trade)

<sup>4</sup> Appendix 2A-a (Schedule of Tariff Commitments of India) and Appendix 2A-b (Schedule of Tariff Commitments of the United Kingdom)

## Trade in Goods - Commitments made by India on imports from the UK

The key commitments made by India relating to reduction of Customs Duty on import of goods from the UK are summarised below:

Particulars	Key features of the Agreement
<p>Preferential Rate of Customs Duty - Phased implementation of exemption from the Customs Duty</p>	<ul style="list-style-type: none"> <li>▪ <b>EIF:</b> <ul style="list-style-type: none"> <li>- Customs Duty<sup>5</sup> shall be eliminated from the date the Agreement becomes effective.</li> <li>- Examples of goods covered under this entry include - 'Mulberry Raw Silk' (5002 0010)<sup>6</sup> and 'Carpets And Other Floor Coverings, Of Silk' (5702 5032)<sup>7</sup>.</li> </ul> </li> <li>▪ <b>E5:</b> <ul style="list-style-type: none"> <li>- Customs Duty shall be eliminated within a period of five years in 5 equal annual instalments from the date of entry into force of the Agreement and such goods shall be free from the levy of Customs Duty from 1 January of year 5.</li> <li>- Examples of goods covered under this entry include 'Gingerbread and the like Sweet Biscuits; Waffles and Wafers' (1905 2000)<sup>8</sup> and 'Sanitary Ware of Aluminium and Aluminium Alloys for Indoor Use' (7615 2010)<sup>9</sup>.</li> </ul> </li> <li>▪ <b>E5 (Eif+5):</b> <ul style="list-style-type: none"> <li>- Levy of Customs Duty shall be excluded from any obligation/commitment for reduction/elimination of Customs Duty from the date of entry into force of the Agreement to 31 December of year 5. Thereafter, the levy of Customs Duty shall be removed in 5 equal instalments beginning from 1 January of year 6 and such goods shall be free from Customs Duty from 1 January of year 10.</li> <li>- Examples of goods covered under this entry include goods falling under HSN 9022 9090<sup>10</sup> (Other including parts and accessories - Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like).</li> </ul> </li> <li>▪ <b>E7:</b> <ul style="list-style-type: none"> <li>- Customs Duty shall be eliminated within a period of seven years, in 7 equal annual instalments from the date of entry into force of the Agreement and such goods shall be free from the levy of Customs Duty from 1 January of year 7.</li> <li>- Examples of goods covered under this entry includes 'Chocolate and Chocolate Products' (1806 9010)<sup>11</sup> and 'Headphones and Earphones, whether or not combined with Microphone, and sets Consisting of a Microphone and one or more Loudspeakers' (8518 3000)<sup>12</sup></li> </ul> </li> <li>▪ <b>E10:</b> <ul style="list-style-type: none"> <li>- Customs Duty shall be eliminated within a period of ten years, in 10 equal annual instalments from the date of entry into force of the Agreement and such goods shall be free from the levy of Customs Duty from 1 January of year 10.</li> <li>- Examples of goods covered under this entry include 'Bicycles' (8712 0010)<sup>13</sup> and 'Blood Transfusion Apparatus' (9018 9032)<sup>14</sup>.</li> </ul> </li> <li>▪ <b>E10 (99%):</b> <ul style="list-style-type: none"> <li>- Customs Duty shall be eliminated within a period of ten years in 10 equal annual instalments from the date of entry into force of the Agreement and such goods shall be free from the levy of Customs Duty from 1 January of year 10 provided that the said goods contain at least 99% of Platinum by weight.</li> <li>- Examples of goods covered under this entry include 'Unwrought or in powder form' - Palladium (7110 2100) and Rhodium (7110 3100).</li> </ul> </li> </ul>

<sup>5</sup> Sum of Basic Customs Duty, Agriculture Infrastructure and Development Cess, Health Cess and Social Welfare Surcharge

<sup>6</sup> Appendix 2A-a - India

<sup>7</sup> Appendix 2A-a - India

<sup>8</sup> Appendix 2A-a - India

<sup>9</sup> Appendix 2A-a - India

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<sup>12</sup> Appendix 2A-a - India

<sup>13</sup> Appendix 2A-a - India

<sup>14</sup> Appendix 2A-a - India

Particulars	Key features of the Agreement
<p>Preferential Rate of Customs Duty - Immediate implementation of concessional rate of the Customs Duty</p>	<ul style="list-style-type: none"> <li>▪ <b>Reduction of customs duty rates with immediate effect</b> <ul style="list-style-type: none"> <li>– The Customs Duty on goods covered in this category shall be reduced with immediate effect to 2.5% ('R0 to 2.5% end duty') or to 5% ('R0 to 5% end duty') or to 50% of the applicable base rate<sup>15</sup> of customs duty ('R0 to 50%'), as the case may be.</li> <li>– Examples of goods covered in each of these categories include - <ul style="list-style-type: none"> <li>○ <b>R0 to 2.5% end duty</b> - 'Diamond, Cut Or Otherwise Worked But Not Mounted or Set' (7102 3910) and 'Ruby' (7103 9110).</li> <li>○ <b>R0 to 5% end duty</b> - Unwrought Aluminium not alloyed viz., 'Ingots' (7601 1010) and 'Wire Rods' (7601 1040).</li> <li>○ <b>R0 to 50%</b> - 'Pressure Cookers' (7615 1011) and 'Solar Collectors' (7615 1012).</li> </ul> </li> </ul> </li> <li>▪ <b>Reduction of customs duty rates over 5 years</b> <ul style="list-style-type: none"> <li>– The Customs Duty on goods covered in this category shall be reduced in a phased manner in 5 annual instalments within a period of 5 years to 5% ('R5 to 5% end duty') or to 50% of the applicable base rate of customs duty ('R5 to 50%') or to 75% of the applicable base rate of customs duty ('R5 to 75%'), as the case may be.</li> <li>– Examples of goods covered in each of these categories include - <ul style="list-style-type: none"> <li>○ <b>R5 to 5% end duty</b> - 'Aluminium Tube or Pipe Fittings (For example, Couplings, Elbows, Sleeves' (7609 0000) and 'Aluminium Plates, Rods, Profiles, Tubes and the like prepared for use in structure' (7610 9030)</li> <li>○ <b>R5 to 50%</b> - 'Cloth Grill, Netting And Fencing of Aluminium Wire' (7616 9100) and 'Syringes, With or Without Needles' (9018 3100).</li> <li>○ <b>R5 to 75%</b> - 'Suspension Grade PVC Resin' (3904 1020)</li> </ul> </li> </ul> </li> <li>▪ <b>Reduction of customs duty rates within 10 years</b> <ul style="list-style-type: none"> <li>– The Customs Duty on goods covered in this category shall be reduced in a phased manner in annual instalments within a period of 10 years to 70% ('R10 to 70% end duty') or to 40% of the applicable base rate of customs duty ('R10 to 40%') or to 50% of the applicable base rate of customs duty ('R10 to 50%'), as the case may be.</li> <li>– Examples of goods covered in these entries include - <ul style="list-style-type: none"> <li>○ <b>R10 to 70% end duty</b> - 'Beer made from malt' (2203 0000).</li> <li>○ <b>R10 to 40%</b> - 'Scooters, CBU (Completely Built Unit), which have not been registered anywhere prior to importation' (8711 3010) and 'Motor-cycles, CBU (Completely Built Unit), which have not been registered anywhere prior to importation' (8711 4010).</li> <li>○ <b>R10 to 50%</b> - 'Apples' (0813 3000) and 'Red Sanders (Pterocar Pus Sautatinus)' (4403 9918).</li> </ul> </li> </ul> </li> <li>▪ <b>Reduction of Customs Duty rates after 5 years (R5 to 50% (Eif+5))</b> <ul style="list-style-type: none"> <li>– Customs Duty shall be excluded from any obligation/ commitment for reduction/elimination of Customs Duty from the date of entry into force of Agreement to 31 December of year 5. Thereafter, the Customs Duty shall be reduced to 50% of the base rate of Customs Duty in five equal instalments beginning from 1 January of year 6.</li> <li>– Examples of goods covered in this entry include 'Artificial<sup>16</sup> Kidney (Dialysis) Apparatus' (9018 9031) and 'Oxygen Therapy Apparatus' (9019 2010).</li> </ul> </li> <li>▪ <b>Alcohol Products (110%, R10 to 75%, MIP 6 / 110%, R10 to 75%, MIP 5 / 110%, R10 to 40% / 75%, R10 to 40%):</b> <ul style="list-style-type: none"> <li>– Preferential rate of customs duty has been prescribed for the Alcohol Products originating in the UK. Some of these products include the following: <ul style="list-style-type: none"> <li>○ Scotch, Gin without Minimum Import Price ('MIP') condition.</li> <li>○ Sake, Brandy, Bourbon Whiskey, Rum, Vodka and Tequila, subject to MIP condition.</li> </ul> </li> </ul> <p>The applicable preferential rate of customs duty would be reduced in a phased manner to 75% or 40% (as the case may be) on various products<sup>17</sup>.</p> </li> </ul>

<sup>15</sup> Sum of Basic Customs Duty, Agriculture Infrastructure and Development Cess, Health Cess and Social Welfare Surcharge

<sup>16</sup> Editor's Note: Referred to in Appendix 2A-a - India as 'Artificial'. However, we believe that the same would imply 'Artificial'.

<sup>17</sup> Appendix 2A-a - India

Particulars	Key features of the Agreement
	<ul style="list-style-type: none"> <li>- Examples of goods covered in these entries include the following: <ul style="list-style-type: none"> <li>o Scotch (2208 3012/2208 3092) and Gin (2208 5011) - Current base rate of 150% would be reduced to 75% immediately on the date of Agreement coming into force and thereafter, it will be reduced in 10 equal instalments to an eventual rate of 40%.</li> <li>o Bourbon Whiskey (2208 3011 / 2208 3091) - Current base rate of 150% would be reduced to 110% immediately on the date of Agreement coming into force and thereafter, it will be reduced in 10 equal instalments to an eventual rate of 75%.</li> </ul> </li> </ul>
Tariff Rate Quota ('TRQ')	<ul style="list-style-type: none"> <li>▪ TRQ<sup>18</sup> is prescribed for import of Completely Built Units of Passenger Cars and Goods Vehicles, both with Internal Combustion Engines (HSN 8703) at a concessional rate of Customs Duty. This concessional rate will be further reduced over 5 years. Further, for import of such vehicles beyond quota, a concessional rate of Customs Duty (higher than the concessional rate applicable on vehicles imported under quota) would be applicable, which would further be reduced over 10 years.</li> <li>▪ TRQ is also prescribed for import of Completely Built Units of Electric/ Hybrid/Hydrogen Passenger Cars, having CIF values of at least GBP 40,000 (HSN 8703), at a concessional rate of Customs Duty. This concessional rate would commence from the 6<sup>th</sup> year of CETA coming into effect, with further reductions spread across five years. No additional benefits for vehicles imported beyond quota are to be given.</li> </ul>

It is pertinent to note that certain goods are excluded from any commitment or obligation to reduce or eliminate Customs Duty and no preferential Customs Duty concessions shall be implemented by India on such goods under the Agreement. Such goods *inter alia* include the following:

- Port and Other Red Wines (2204 2110 / 2204 2210 / 2204 2910);
- Articles Of Gold (7114 1910) and Articles of Platinum (7114 1920);
- Jewellery Studded with Imitation Pearls or Imitation or Synthetic Stones (7117 9010).

Additionally, zero-emission vehicles (electric or hydrogen fuel vehicles) which are two-wheeled vehicles, buses or trucks are also excluded from the scope of trade concessions granted by India on imports from the UK

#### Trade in Goods - Commitments made by the UK on Indian imports

The key commitments made by the UK on import of goods from India are summarised hereunder:

Particulars	Key features of the Agreement
Preferential Rate of Customs Duty - Implementation of exemption from the levy of Customs Duty	<ul style="list-style-type: none"> <li>▪ Customs Duty shall be eliminated from the date the Agreement becomes effective.</li> <li>▪ This covers largely all goods. Some of the goods, which would be duty free are textile products (Chapter 50 to 63), leather products (Chapters 41 and 42), Toys, games and sports requisites; parts and accessories thereof (Chapter 95).</li> </ul>
TRQ	TRQ <sup>19</sup> is prescribed for Electric / Hybrid / Hydrogen Passenger Cars (HSN 8703), having CIF values of up to GBP 80,000. Such vehicles would be exempt from customs duty, commencing from the 6 <sup>th</sup> year of CETA coming into effect, up to the cars covered in quota. The benefit is available to the vehicles covered under prescribed HSN codes. However, there will be no out-of-quota preferential Customs Duty in respect of such imports.

It is pertinent to note that certain goods are excluded from any commitment or obligation to reduce or eliminate Customs Duty and no preferential Customs Duty concessions are granted on such goods under the Agreement. Such goods *inter alia* include the following:

- Poultry eggs, in shell, preserved or cooked (0407.90.10)
- Semi-milled or wholly milled rice, whether or not polished or glazed (1006.30);
- Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products (1601);
- Cane or beet sugar and chemically pure sucrose, in solid form (1701).

<sup>18</sup> Annex 2A - 5

<sup>19</sup> Annex 2A

## Rules of Origin

For claiming benefits under the agreement, the imported goods need to be originating in the respective exporting country, as determined by the Rules of Origin (RoO) forming part of the Agreement. Such RoO are subsequently notified under the Customs law also. The key provisions of the RoO are summarised below:

- As per Article 3.2 of the Agreement, a good shall be considered as having originated in either country if it is:
  - Wholly obtained or produced entirely in the territory of one or both of the Parties (as per Article 3.3 of the Agreement)
  - Produced entirely in the territory of one or both the Parties, exclusively from originating materials; or
  - Produced entirely in the territory of one or both the Parties using non-originating materials, provided the good satisfies all applicable requirements of PSR as per Annex 3A of the Agreement.
- Apart from relevant criteria like change in Classification of non originating material at 2/4/6 digit level, as the case may be, etc. for determination of Origin, where the Qualifying Value Content ('QVC') needs to be quantified. Article 3.5 of Chapter 3 (Rules of Origin) provides the mechanism to determine the QVC for a particular product. As per this Article, where Annex 3A specifies the QVC test to determining whether a good is originating, each Party shall provide that the QVC shall be computed using Build-up or Build-down methods. Further, as per Paragraph 9(e) of the Headnotes to Annex 3A (Product Specific Rules of Origin), the QVC means that the good must have a qualifying value content as calculated under Article 3.5 of not less than the percentage specified therein, whether using the build-up method or build-down method. QVC for a particular product may either be provided separately or the same can be determined by the Standard QVC percentage (as specified in Article 9(f) of Annex 3A) which shall not be less than:
  - 40% of the ex-works price under the build-down method; or
  - 45% of the free-on-board value under the build-down method; or
  - 35% of either the ex-works price or free-on-board value under the build-up method.

The mechanism to determine QVC using 'Build-up method' and 'Build-down method' as provided in Article 3.5 of Chapter 3 (Rules of Origin) is as under:

- **Build-down Method:** Based on the value of non-originating materials:

$$\text{QVC} = [(\text{Value of the goods} - \text{Value of non-originating materials}) / \text{Value of goods}] * 100$$

- **Build-up Method:** Based on the value of originating materials:

$$\text{QVC} = (\text{Value of originating materials} / \text{Value of goods}) * 100$$

- Further, the inclusion and exclusions to determine the value of goods is also prescribed in Chapter 3 of the Agreement especially those pertaining to computation of materials used in production (Article 3.6), determination of Tolerance limits (Article 3.9), inclusion/exclusion of Accessories, Spares or Tools (Article 3.11), Packaging and Packing Materials (Article 3.12) and Indirect Materials (Article 3.13).
- In addition to the above, Section B of Chapter 3 deals with various procedures for determining Origin that have been prescribed such as those pertaining to the procedure for obtaining Proof of Origin, validity thereof, exemptions from Proof of Origin requirements and verification of Origin of imported goods.

## Trade Remedies

Chapter 4 of the Agreement contains provisions relating to Trade Remedies. The key provisions of Chapter 4 of the Agreement are set out hereunder:

- Section B of Chapter 4 deals with Anti-Dumping and Countervailing Measures where it provides that rights and obligations under Articles VI and XIX of General Agreement on Tariffs and Trade, 1994 ('GATT'), Anti-Dumping Agreement and Agreement on Subsidies and Countervailing Measures will be followed. Further, the procedure for Investigation is provided in Article 4.4 of the Agreement. Article 4.5 of the Agreement provides that if a Party decides to impose Anti-Dumping Duty or Countervailing Duty, a lesser duty may be imposed if such lesser duty is adequate to remove injury to the domestic industry.
- The agreement also provides for duration and scope of bilateral safeguard measures, the investigation procedure of such safeguard measures, methodology and procedure for notification and consultation, consultation among parties for mutual agreement for appropriate trade liberalising compensation, and non-application of multiple safeguard measures.
- Section C (Article 4.6) of the Agreement provides an affirmation on the rights and obligations of the Party under Article XIX of GATT and the Agreement on Safeguards.
- Section D of the Agreement deals with the Bilateral Safeguard Measures and procedure (including duration and scope) for implementing these measures.

## Customs and Trade Facilitation

Chapter 5 of the Agreement contains provisions pertaining to Customs and Trade Facilitation measures wherein the Parties have agreed to ensure that its customs laws, regulations and procedures are applied in a manner that are consistent, transparent and non-discriminatory. The key provisions of Chapter 5 are set out hereunder:

- Article 5.4 of the Agreement provides for adoption/ maintenance of measures to allow prescribed traders/ operators claim the following benefits from simplification of customs procedures:
  - Deferred payment of Customs Duties until after release of the imported goods;
  - Enabling payment of Customs Duties and taxes covering multiple imports at periodic intervals, including fortnightly or monthly; and
  - Use of guarantee with a reduced amount or a waiver from the use of guarantee.
- Article 5.5 of the Agreement *inter alia* provides for goods to be released as rapidly as possible, endeavouring to release goods within 48 hours of arrival at the point of presentation to customs, subject to prescribed conditions. However, Article 5.6 of the Agreement provides that a shorter time limit may be prescribed for releasing perishable goods.
- Article 5.8 of the Agreement deals with the scope, applicability and procedure for obtaining Advance Rulings. Further, Article 5.9 of the Agreement deals with the provisions pertaining to AEOs. Moreover, the provisions pertaining to review and appeal and imposition of penalties have also been provided under Articles 5.10 and 5.11 of the Agreement.
- Article 5.12 of the Agreement contains provisions pertaining to Customs Co-operation and Mutual Administrative Assistance and provides that the Customs Authorities shall cooperate, including by exchanging information, and provide mutual administrative assistance in accordance with the Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of India on Customs Cooperation and Mutual Administrative Assistance in Customs Matters signed in London on 31 May 2021.
- Article 5.13 of the Agreement provides for establishing/ maintaining a Single Window System which enables traders to submit documentation and any prescribed data requirements for the exportation and importation of goods through a single-entry point to the participating authorities or agencies.
- The agreement also stipulates special procedures for release of perishable goods, adoption of risk management system using electronic data-processing for inspection of high-risk consignments and expeditious release of low-risk consignment, post-clearance audit to ensure compliance with customs laws and procedures, and the formation of working group on customs and trade facilitation.
- The Agreement also contains various other provisions pertaining to Transit and Trans-shipment (Article 5.14) and Post-Clearance Audit (Article 5.15).

## BDO India Comments

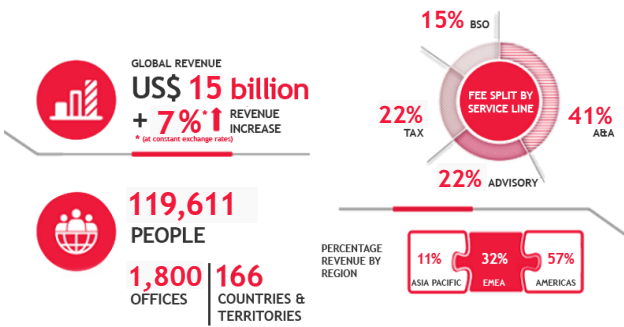
The signing of the India-UK CETA stands as a landmark achievement in bilateral relations, reflecting both nations' intent to catalyse economic growth and deepen strategic ties. As two of the world's largest economies, India and the UK are set to leverage this milestone to enhance their bilateral trade which currently amounts to around USD 56bn, with a target to double this by 2030. The Agreement also offers a blueprint for future FTAs for the scale of its coverage.

CETA's provisions, encompassing zero-duty access on 99% of Indian tariff lines and significant tariff liberalisation by India for UK goods, set the stage for a diversified trade expansion. The phased tariff reduction schedules offered by India allow domestic industries time to adapt to heightened competition.

The stakeholders must remain agile in planning to capitalise on the concessional duties and preferential quotas embedded in the deal when the CETA comes into force.

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\*As of September 2024

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