

# **Consulting Insight**

# IFSC and GIFT CITY - India's Gateway to Global Finance

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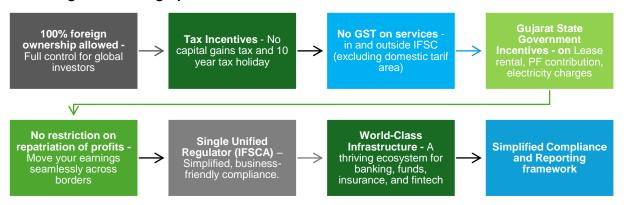
## 1.0 Background

The International Financial Services Centre (IFSC) is a strategic initiative by the Government of India to establish a global financial hub that offers world-class financial services to both international and Indian participants.

Located in Gujarat, GIFT City IFSC is India's first and only operational IFSC, providing a globally competitive financial sector ecosystem across Banking, Capital Markets, Fund Management and Advisory, Insurance, Specialised Financial Businesses, and Emerging Business like Fintech and Ancillary services. It operates under a single unified regulator viz. the International Financial Services Centres Authority (IFSCA) with a progressive and consolidated regulatory framework.

## 2.0 Why GIFT CITY IFSC?

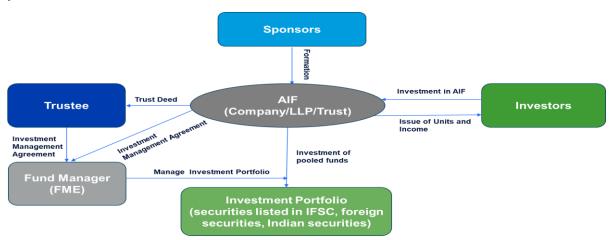
### Advantages of Setting up a unit in IFSC



#### 3.0 Investment Fund in IFSC

IFSC offers fund managers a unique opportunity to structure and manage investment vehicles for both global and domestic investors under a streamlined and flexible regulatory regime.

An illustrative fund structure under the IFSCA Fund Management Regulations is provided below:





## Types of Fund Management Entities (FMEs):

Category	Authorised FME	Registered FME (Non- Retail)	Registered FME (Retail)
Eligible Structure	Company / LLP / Branch	Company / LLP / Branch	Company / Branch
Net Worth	USD 75,000	USD 500,000	USD 1 million
Key Personnel	1 Principal Officer	Principal Officer, Compliance & Risk Officer	Principal Officer, Compliance & Risk Officer, Fund Manager
Minimum Corpus	USD 3 million	USD 3 million	USD 3 million
Investors	Angel/Venture focused	Accredited / Institutional	Retail Investors

### 4.0 How We Help | End-To-End Support for your IFSC Journey

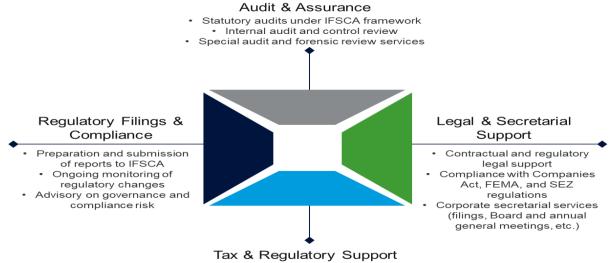
The process to set-up a Fund Structure in IFSC involves several stages where we can provide significant assistance:

Phase 1: Advisory and set-up services



### Phase 2: Post Set-up & operational compliance

Once operational, we ensure you remain compliant with all regulatory, tax, and statutory requirements:



- Preparation and filing of annual income tax return
- Capital gains tax computation and remittance support
  - GST and TDS advisory and compliances
  - Transfer pricing documentation and compliance



#### Why Partner With Us?

- Deep IFSC Expertise Hands-on experience in cross-border fund structuring.
- On-Ground Presence in GIFT City Real-time support when you need it.
- Trusted by Clients Proven track record in regulatory and tax advisory.
- Holistic Solutions Single-window assistance across tax, compliance and legal.
- Global Presence 830 offices spread across more than 120 countries

This flyer is intended for informational purposes only and to support RSM's clients and network firms in navigating the evolving landscape of GIFT City IFSC. We welcome the opportunity to collaborate, share insights, and explore how GIFT City IFSC can work for your business.

For more information, please reach out to:

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