

## Preface

1. **Author has felt when he qualified as Chartered Accountant (CA) in Year 1985 that legal provisions' interpretations are big challenge for legal professionals, govts' officials and public at large in India and outside India.**
2. **Author has realized that something should be developed to resolve this challenge in India and outside India.**
3. **Author has started compiling Frequently Asked Questions (FAQs) on many subjects where his 100% answers are precisely based on Yes or No i.e. white or black nothing is grey**
4. **Author has compiled approximately 150 +(plus) research papers / books with 25 thousand +(plus) pages on many prevailing subjects / acts in India and outside India.**
5. **Author's 1<sup>st</sup> paper book is now being published under head FAQs on Enforcement Directorate (ED) where 571 FAQs are replied based on Yes or No i.e. white or black nothing is grey**
6. **This book is also containing**
  - (i) Foreign Exchange Management Act (FEMA) 1999 and rules / regulations
  - (ii) Prevention of Money Laundering Act (PMLA) 2002 and rules / regulations
  - (iii) Fugitive Economic Offenders Act (FEOA) 2018 and rules / regulations
7. **This book is published with Sai Kripa and dedicated to my father (late) Mr. M.R. Agarwal, Mother Mrs. R.D. Agarwal, wife Mrs. Snigdha Agarwal, daughter Ms. Soumya Agarwal, daughter Ms. Sanya Agarwal and dedicated team headed by Rajat Kumar**

● **I trust that you will be enriched by reading this book**

With best wishes,  
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***He is regularly advising on several matters to Institute of Chartered Accountant of India (ICAI) and also to Ministry of Commerce (MoC) for Foreign Trade Agreements (FTAs) and World Trade Organization (WTO) for securing India's best interests.***

***He is continuously advising on Foreign Investments (FIs) in India and also on Overseas Direct Investments (ODIs) outside India.***

***He is known for his expertise in incorporating companies in most of countries across the world.***

***He has written around 150 +(plus) Research papers / books containing 25 thousand +(plus) pages available "freely" on certain portals like:***

[https://taxguru.in/author/satishagarwal307\\_1957](https://taxguru.in/author/satishagarwal307_1957)

Or

[www.femainindia.com](http://www.femainindia.com)

***Few out of abovementioned Research papers / books are as under:***

1. *Book on Enforcement Directorate (ED) in India- (Book with 617 pages)*
2. *Director of Revenue Intelligence (DRI) in India*
3. *Central Bureau of Investigation (CBI) in India*
4. *National Investigation Agency (NIA) in India*
5. *Serious Fraud Investigation Office (SFIO) in India*
6. *Financial Intelligence Unit (FIU-IND) in India*
7. *Central Vigilance Commission (CVC) in India*
8. *Narcotics Control Bureau (NCB) in India*
9. *Research & Analysis Wing (R&AW) in India*
10. *Economic Offence Wing (EOW) in India*
11. *Intelligence Bureau (IB) in India*
12. *Director General of Income Tax Criminal Investigation (DGITCI) in India*
13. *National Company Law Tribunal (NCLT) in India*
14. *Security Exchange Board of India (SEBI) in India*
15. *Prevention of Corruption (PC) Act,1988 in India*

16. *Foreign Assets Investigation Unit (FAIU) in India*
17. *Book on International Financial Services Center (IFSC) in India (Book with 290 pages)*
18. *Replacement of Indian Penal Code (IPC) Criminal Procedure (CP) & Evidence Act (EA) in India*
19. *Undisclosed Foreign Income & Asset (UFIA)-Black Money Act, 2015*
20. *Statutory provisions for General Anti Avoidance Rule (GAAR) in India*
21. *Reserve Bank of India (RBI) Act, 1934*
22. *Foreign Exchange Management Act (FEMA) 1999 in India*
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56. *Book on Foreign Investments (FIs) by Non-Residents of India (Non-RoI) (Book with 346 pages)*



## 111 FAQs on Foreign Assets Investigation Unit (FAIU) working in India

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## **111 FAQs on Foreign Assets Investigation Unit (FAIU) working in India**

### **(A) Meaning for FAIU**

#### **1. For Introduction on FAIU**

(i) FAIU is created under Directorate General of Income Tax (DGIT) Investigation for strengthening nation's financial integrity + tracking Undisclosed Foreign Income and Assets (UFIA) being held by Indian corporates + non-corporates outside India + also to support provisions' compliances under BMA, 2015 (all).

#### **2. For Object on FAIU**

(i) FAIU is created for tracking foreign bank accounts + foreign immovable properties + other foreign assets being held by Indian corporates + also non corporates outside India (all).

*But*

(ii) Abovementioned have not disclosed to Income Tax Department (ITD) through FA schedule in Income Tax Return (ITR) being filed in India.

#### **3. For Establishment of FAIU**

(i) FAIU is established for tracking money laundering + black money + tax evasion (all)

(ii) FAIU is established on Jan 08, 2021 for tracking UFIA in 14 ITD's investigation directorates located in different parts of India (page no. 28 to 35)

(iii) FAIU is established for undertaking against tax evasion made by Indian corporates + also non-corporates (both) using several methods like:

- (a) Conducting raids
- (b) Conducting seizures
- (c) Developing intelligences



#### 4. For Overview on FAIU

- (i) FAIU is focused for tracking foreign assets after implementing of several global anti-money laundering frameworks + also increasing pressure from international body like Financial Action Task Force (FATF) both.
- (ii) FAIU is established for tracking UFIA being held outside India by Indian corporates + also non corporates outside India (both) after Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act enacted which is commonly known as Black Money Act (BMA), 2015.
- (iii) FAIU is created under DGIT investigation for ensuring compliances of provisions made under Income Tax Act (ITA) 1961 + also made under BMA, 2015 (both).

#### 5. For Financial Intelligence Unit - India (FIU-IND)'s role

- FIU-IND being national agency in India is responsible for receiving information's from several sources like: banks + financial institutions + NBFCs + etc. about Suspicious Financial Transactions (SFTs) for analyzing + also sharing to several enforcement agencies in India (all) like:
  - (i) Sharing information's to FAIU:
    - (a) For tracking UFIA
    - (b) For ensuring provisions' compliances made under BMA 2015
  - (ii) Sharing information's to Directorate of Enforcement (ED):
    - (a) For investigating violations under Foreign Exchange Management Act (FEMA) 1999
    - (b) For investigating violations under Prevention of Money Laundering Act (PMLA) 2002
    - (c) For investigating violations under Fugitive Economic Offenders Act (FEOA) 2018



## 6. For Financial Intelligence Unit (FIU)'s role

(i) (a) FIU and FAIU both are to different enforcement agencies

But

(b) FIU is working with similar objectives to FAIU like:

- Tracking for financial crimes
- Money laundering for foreign assets.

(c) FIU and FAIU both are located in New Delhi

(ii) FIU and FAIU both are working for ensuring India's laws compliances to be made by Indian corporates + also non-corporates (both) like:

- (a) Offshore incomes
- (b) Offshore investments
- (c) Offshore foreign assets
- (d) Offshore Tax evasion
- (e) Offshore Illegal financial activities

(iii) Local office of Directorate of Income Tax Investigation (DITI) in relevant region is enable to explain whether FIU or FAIU is investigating in any matter.

## 7. For Workings by FAIU

(i) FAIU is established as specialized unit for working under Income Tax Act (ITA) 1961 through 14 ITD's investigation directorates located in different parts in India for tracking UFIA

(ii) FAIU is enforcing compliances under FEMA 1999 + also BMA 2015 (both)

(iii) FAIU is operating across India where major offices are located in metro cities like:

- (a) FAIU in Mumbai at Headquarters of Directorate of Income Tax Investigation (DITI)
- (b) FAIU in Delhi at Department of Revenue (DoR) in Ministry of Finance (MoF)
- (c) FAIU in other major cities at Income Tax Investigation offices like:



- *Kolkata*
- *Chennai*
- *Bangalore*
- *Hyderabad*

## 8. For Conclusion on FAIU

- FAIU is *ensuring for* execution of certain *activities* like:

### (i) *Disclosures*

*Whether disclosures are *made* by Indian corporates + also non-corporates (both) for foreign assets *in FA schedule in ITRs in India* ?*

### (ii) *Penalties*

*Whether penalties are *levied* by ITD under (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 commonly known as Black Money Act (BMA) 2015 when abovementioned *disclosure is not made* ?*

### (iii) *Foreign Tax Credits (FTCs)*

*Whether FTCs are *allowed against* Income *tax* to be paid for foreign incomes earned by Indian corporates + also non-corporates (both) *in India* ?*



## (B) Meaning for Objectives

### 9. For Identifications of UFIA

- (i) FAIU is established for identifying UFIA being held outside India by Indian corporates + also non corporates (both).
- (ii) Identifying UFIA is to include monitoring for international transactions those are routed through tax havens + also non-cooperative jurisdictions identified by FATF (both).

### 10. For Investigations for UFIA

- (i) FAIU is investigating assets' source + also ensuring that appropriate taxes are paid in India when UFIA are found (both).
- (ii) FAIU is using forensic audits + analyzing cross-border financial transactions + also coordinating with Foreign Tax Authorities (FTAs) all.

### 11. For Coordination with International Organizations

- (i) FAIU is coordinating with international organizations like OECD + FATF + also etc. (all)
- (ii) FAIU is ensuring that India should obey global standards made for transparency.
- (iii) Global standards to include sharing information's under Common Reporting Standard (CRS) + also Automatic Exchange of Information (AEOI) both.

### 12. For Collecting tax + Penalties

- (i) FAIU is empowered to impose penalties under BMA, 2015 over and above penalties are to be levied under ITA, 1961
- (ii) FAIU is empowered to recover taxes
- (iii) FAIU is empowered to initiate proceedings to seize assets "located in India"



**13. For Public awareness on UFIA**

- (i) FAIU is raising awareness for legal consequences when Indian corporates + non corporates (both) are holding UFIA.
- (ii) FAIU is encouraging for voluntary compliances.
- (iii) FAIU educating public for benefits of repatriating UFIA from outside India.



## **(C) Meaning for Legal framework**

### **14. For Tax on UFIA**

- (i) Indian corporates + non corporates are required to disclose foreign incomes + also foreign assets (all) under BMA, 2015
- (ii) Indian corporates + also non corporates (both) are required to pay like:
  - (a) Income tax
  - (b) Surcharge
  - (c) Liable for initiating imprisonment

### **15. For Declaration for UFIA**

- (i) Indian corporates + also non corporates (both) are required to disclose foreign assets like:
  - (a) Bank accounts
  - (b) Immovable properties
  - (c) Valuable assets
- (ii) Therefore required to declare through FA schedule in ITR being filed in India.
- (iii) Also required to be liable under BMA, 2015 when failure to declare through ITRs

### **16. For Penalties + Prosecution for UFIA**

- (i) Indian corporates + also non corporates (both) are required to pay maximum penalty @ 120% on amount of undisclosed assets based on present Market Reliable Value (MRV) under BMA, 2015
- (ii) (a) Indian corporates + also non corporates (both) are required to have maximum imprisonment for 10 years
- (b) Abovementioned imprisonment's provisions are applicable when willfully concealed foreign assets.



## **(D) Meaning for Combating Black Money**

### **17. For Foreign Account Tax Compliance Act (FATCA)**

- FAIU is ensuring compliances for Exchange Financial Account Information (EFAI) agreement entered between India and United States of America (USA) to prevent tax evasions through holding foreign assets

### **18. For Common Reporting Standard (CRS)**

- FAIU is ensuring for India's substantial participation in global EFAI under CRS systems developed by OECD to fight against cross-border tax evasions

### **19. For Panama Papers + Paradise Papers leaks**

- FAIU is investigating against information's received from global financial leaks to track UFIA outside India being held by Indian corporates + also non corporates (both) like:
  - (i) Panama Papers leaks
  - (ii) Paradise Papers leaks

### **20. For Income Declaration Scheme (IDS)**

- (i) FAIU is ensuring for success of IDS launched by govt. of India to allow Indian corporates + also non corporates (both) to declare their UFIA with lower income tax rates applicable in India.
- (ii) Also ensuring for repatriated funds are to be declared in India + to be taxed appropriately (both).

### **21. For Complexity of International Financial Transactions**

- (i) FAIU is ensuring for resolving complexities generated through undefined + uncleared financial systems are being operated by several jurisdictions against concept of offering financial secrecy about foreign incomes and assets held by Indian corporates + also non- corporates (all)



(ii) Also ensuring for tracking illicit foreign assets through taking assistance from international agencies + using high-level forensic skills (both). These foreign assets are being held through several modes like:

- (a) Foreign bank accounts
- (b) Foreign shell companies
- (c) Foreign trusts + also other structures (both)

**22. For Exchange of Information's (EoI) agreements**

- (i) FAIU is ensuring for proper implementation against EoI agreements signed by govt. of India with several countries
- (ii) Also ensuring for handing over foreign asset's details by govt. of other countries under EoI agreements

**23. For Information's from foreign banks**

- FAIU is ensuring for receiving tax related information's from foreign banks + foreign financial institutions + also etc. (all)

**24. For Information's from foreign govts.**

- FAIU is ensuring for receiving details from foreign govts. against foreign incomes + foreign assets when investigations are being carried relating to high profile corporates + non-corporates in India + also outside India (all)

**25. For conclusion on Combating Black Money**

- (i) FAIU is ensuring best efforts for combating black money being generated through certain modes like:
  - (a) Corruption in Indian systems
  - (b) Money laundering in India
  - (c) Tax evasion in India
- (ii) FAIU is ensuring for tracking UFIA against combating black money



- (iii) FAIU is required to continue international cooperations + legislative improvements + also technological advancements (all) for financial investigations
- (iv) FAIU is further required to adopt best international methods for adapting new challenges + opportunities in tracking illicit UFIA being held outside India by corporates + also non-corporates (all)



## (E) Meaning for Key functions

### 26. For Tracking UFIA by FAIU

- (i) FAIU is responsible for assets' identifying + assets' tracking being held outside India by Indian corporates + non corporates + also not reported to ITD in India (all)
- (ii) Also responsible for Income tax recovery from their assets "located in India".

### 27. For Taking cooperations from international law enforcement agencies

- (i) FAIU is responsible for receiving cooperations from international law enforcement agencies + financial institutions + foreign govts. to recover Income tax to be levied in India against UFIA being held outside India by Indian corporates + also non corporates (all)
- (ii) Also responsible for gathering information's + sharing intelligences + pursuing cross-border investigations (all)

### 28. For Investigating financial crimes

- FAIU is responsible for investigating financial crimes against foreign assets like:
  - (i) Tax evasions in India
  - (ii) Money launderings in India
  - (iii) Corruptions in India
  - (iv) Frauds in India
  - (v) Financing of terrorisms in India

### 29. For Analyzing Offshore Accounts by FAIU

- FAIU is responsible for analysis of offshore accounts + also structures (both) like:
  - (i) Analysis of financial records
  - (ii) Analysis of offshore accounts
  - (iii) Analysis of shell companies



(iv) Analysis of **trusts** + also **other entities** (both) being used to hide assets in foreign jurisdictions.

(v) Analysis of **favorable tax policies** + also **banking secrecy laws** (both) in foreign jurisdictions.

### **30. For Monitoring enforcements by FAIU**

● FAIU is responsible for monitoring + also enforcing compliances (both) like:

- (i) Laws for **international sanctions**
- (ii) Laws for **anti-money laundering regulations**
- (iii) Laws for **asset disclosure requirements**

### **31. For Prosecuting supports by FAIU**

(i) FAIU is responsible for providing critical evidences + analyzing to support criminals or civil cases in courts in India + also outside India (all).

(ii) Also responsible for working closely with prosecutors + attorneys those are involved in **asset recovery** in India + also outside India (all)

### **32. For Recovering Black money by FAIU**

● FAIU is responsible for recovering foreign assets hidden in foreign jurisdictions by Indian **corporates** + non-corporates those were involved in large-scale tax evasions + also **money launderings** (all).

### **33. For Collaborating with global entities by FAIU**

● FAIU is collaborating with international **tax authorities** + regulatory bodies to bring Indian corporates + also non-corporates for providing justice **against UFIA** (all).

### **34. For Strengthening enforcement by FAIU**

● FAIU is playing critical role for **strengthening** India financial law's enforcements + also **improving** India's **standing in** international anti-money laundering **rankings** (both).



**35. For Tracking foreign assets by FAIU**

- FAIU is tracking + identifying UFIA being held by outside India by Indian corporates + also non-corporates (all) like:
  - Foreign bank accounts
  - Foreign investments
  - Foreign immovable properties
  - Foreign other assets

**36. For Tracking money launderings by FAIU**

- FAIU is tracking for money laundering activities where illicit funds were sent to foreign jurisdictions + also received from foreign jurisdictions (both)
- Also tracking for Suspicious Financial Transactions (SFTs)
- Also reviewing for Offshore Banking Activities (OBAs)
- Also identifying financial structures being used for holding ownership

**37. For Tracking tax evasions by FAIU**

- FAIU is tracking for UFIA being held outside India by Indian corporates + also non-corporates (all) to avoid paying taxes in India.
- Also tracking for UFIA being held outside India through international financial networks + also using treaties (both) like Common Reporting Standard (CRS) for Exchange of Information (EoI)

**38. For Seizure assets by FAIU**

- FAIU is seizure foreign assets which were acquired illegally or by fraudulent means taking help from legal authorities located outside India where assets are held

**39. For Tracking regulatory compliances by FAIU**

- FAIU is tracking for declaring UFIA being held outside India by Indian corporates + also non-corporates (all).



#### 40. For Tracking Law's enforcements by FAIU

- FAIU is *enforcing Indian laws + also international agreements* (both) for foreign assets through utilizing several *legal mechanisms* like:
  - (i) *Freezing* for foreign assets
  - (ii) *Blocking transfers* for foreign assets
  - (iii) *Restricting uses* for foreign assets

#### 41. For Conclusion on Key functions

- (i) FAIU's *specific duties + powers* are *varied based on* foreign countries' *legal + also regulatory frameworks* (all)
- (ii) FAIU is *playing critical role for safeguarding* financial integrity + also upholding Indian laws (both)
- (iii) FAIU is *facing challenges* when foreign countries are having *complex financial systems + also large amounts of illicit capitals flowing through offshore jurisdictions* (both)



## (F) Meaning for tools + techniques

### 42. For Financial intelligences

- FAIU is *using* financial intelligence through certain *sources* like:
  - (i) *Banks in India + also outside India (both)*
  - (ii) *Tax authorities in India + also outside India (both)*
  - (iii) *Intelligence agencies in India + also outside India (both)*

### 43. For Forensic accountings

- FAIU is *using* forensic *accounting* for certain purposes like:
  - (i) *Analyzing financial statements*
  - (ii) *Analyzing identified discrepancies*
  - (iii) *Analyzing illicit financial flows*

### 44. For Legal requests

- FAIU is *issuing* certain legal *requests to foreign jurisdictions* to access financial data + also assets (both) like:
  - (i) *Issuing request letters*
  - (ii) *Signing mutual legal assistance treaties*

### 45. For Data Mining + Digital Forensics

- FAIU is *utilizing* advanced *tools* for data mining *against large volumes of data* + for *identifying patterns of Suspicious Transactions (STs)* + also asset transfers (all)

### 46. For conclusion on tools + techniques

- (i) FAIU has played crucial *roles for* certain *detections* like:
  - (a) *Corruption's detections*
  - (b) *Fraud's detections*
  - (c) *Money laundering's detections*



- (d) *Terrorism financing's detections*
- (e) *Illicit foreign assets' detections*

(ii) *FAIU has played crucial roles for certain tax evasions like:*

- (a) *Helped in identifying Indian corporates + non-corporates those have evaded taxes through UFIA (all)*
- (b) *Helped in ensuring that taxes are properly paid to ITD in India*
- (c) *Helped in ensuring that evasion's penalties are properly enforced in India*

(iii) *FAIU has played crucial roles for certain international justices like:*

- (a) *Facilitated cross-border investigations*
- (b) *Cooperated strengthen international legal systems*
- (c) *Developed global financial systems*
- (d) *Promoted global justices*



## **(G) Meaning for challenges faced**

### **47. For Complex financial structures**

- FAIU is facing challenges for modern financial crimes through involving complex structures like:
  - Difficult company's structures
  - Difficult trust's structures
  - Using cryptocurrencies
  - Difficult investigations

### **48. For Jurisdictional barriers**

- FAIU is facing challenges for global financial transactions when needed international cooperations
- Also for not sharing information's by countries due to their weak regulations

### **49. For Financial crime techniques**

- FAIU is facing challenges for using new financial crime techniques like Digital currencies against holding UFIA outside India by Indian corporates + also non-corporates (both)

### **50. For Political + bureaucratic**

- FAIU is facing challenges for bureaucratic delays + political influences which are affecting investigations against high-profile Indian corporates + also non-corporates (all)



## **(H) Meaning for Foreign Assets Control Administrators (FACA) located outside India**

### **51. For Introduction on FACA**

- (i) FACA outside India is similar to FAIU in India for controlling foreign assets + enforcing economic sanctions against countries + groups of individuals like terrorists + also narcotics traffickers (all).
- (ii) Abovementioned sanctions can be comprehensive or selective (any) by using blocking of assets + trade restrictions in accordance to country's foreign policy + also national security objects (all)

### **52. For USA's sanctions against UK**

- USA has sanctioned against United Kingdom (UK) before 1812's War for harassment of American's sailors.

### **53. For USA's Office of Foreign Fund Control (OFFC)**

- (i) OFFC was established during World War 2<sup>nd</sup> after German invasion on Norway in 1940
- (ii) OFFC was established to prevent Nazi's use for occupied countries' against holdings of foreign exchange + also securities (both)
- (iii) Also to prevent forced repatriation of funds belonging to citizens of those countries.
- (iv) Abovementioned controls were later extended to protect assets of other invaded countries.
- (v) OFFC has played leading role during World War 2<sup>nd</sup> for economic warfare against Axis powers through blocking enemy assets + prohibiting foreign trades + also financial transactions (all)



**54. For USA's Financial Crimes Enforcement Network (FinCEN)**

- FinCEN is responsible for investigating financial crimes + money laundering + tax evasion + also illegal foreign transactions similar to FAIU under BMA, 2015 in India.

**55. For USA's Internal Revenue Service (IRS)**

- IRS has Criminal Investigation Divisions (CID) for tracking tax evasions + also Undisclosed foreign assets (both) similar to UFIA under BMA, 2015 in India

**56. For USA's Foreign Account Tax Compliance Act (FATCA)**

- FATCA is ensuring for declaring foreign assets to IRS by USA's corporates + non-corporates taxpayers to save from investigations + also penalties (all)

**57. For UK's Her Majesty's Revenue and Customs (HMRC)**

- HMRC is responsible for tracking UFIA to evade UK's taxes by UK's corporates + non-corporates (both) similar to UFIA under BMA, 2015 in India.

**58. For UK's International Compliance Assurance Programme (ICAP)**

- ICAP is responsible for identifying + also preventing international tax avoidances (both)

**59. For UK's National Crime Agency (NCA)**

- NCA is responsible for investigating serious crimes like money laundering + also financial crimes involving foreign assets (both) similar to ED under PMLA, 2002 in India

**60. For European Union (EU) Europol**

- Europol is responsible for tackling financial crimes + UFIA across members countries similar to FAIU under PMLA, 2002 + also BMA, 2015 in India (all).

**61. For EU's European Anti-Fraud Office (OLAF)**

- OLAF is responsible for investigating frauds + corruptions + other financial crimes those are affecting EU's budget + illicit movement of foreign assets similar to ED under PMLA, 2002 + also FAIU under BMA, 2015 in India (all).



**62. For Australia's Australian Taxation Office (ATO)**

- ATO is responsible for tracking UFIA being held by Australia's corporates + also non-corporates (both) similar to FAIU under BMA, 2015 in India.

**63. For Australia's Australian Transaction Reports and Analysis Centre (AUSTRAC)**

- AUSTRAC is responsible for focusing on anti-money laundering activities + also detecting of foreign asset-related financial crimes (both) similar to ED under PMLA, 2002 in India.

**64. For Canada's Canada Revenue Agency (CRA)**

- CRA is responsible for tracking UFIA being held by Canada's corporates + also non-corporates (both) similar to FAIU under BMA, 2015 in India

**65. For Canada's Financial Transactions and Reports Analysis Centre of Canada (FINTRAC)**

- FINTRAC is responsible for focusing on anti-money laundering activities + also detecting of foreign asset-related financial crimes (both) similar to ED under PMLA, 2002 in India

**66. For Singapore's Inland Revenue Authority of Singapore (IRAS)**

- IRAS is responsible for tracking UFIA being held by Singapore's corporates + also non-corporates (both) similar to FAIU under BMA, 2015 in India

**67. For Singapore's Monetary Authority of Singapore (MAS)**

- MAS is responsible for focusing on anti-money laundering activities + also detecting of foreign asset-related financial crimes (both) similar to ED under PMLA, 2002 in India

**68. For Switzerland's Swiss Financial Market Supervisory Authority (FINMA)**

- FINMA is responsible for tracking UFIA being held by Switzerland's corporates + also non-corporates (both) similar to FAIU under BMA, 2015 in India



**69. For Switzerland's Swiss Federal Tax Administration (AFC)**

- AFC is responsible for focusing on anti-money laundering activities + also detecting of foreign asset-related financial crimes (both) similar to ED under PMLA, 2002 in India

**70. For Conclusion on FACA**

- (i) Abovementioned investigating agencies are collaborating with internationally Organizations like
  - (a) Organization for Economic Co-operation and Development (OECD)
  - (b) Financial Action Task Force (FATF)
  - (c) Other treaties for Exchange of Information (EoI) against foreign assets + tax evasions + also money launderings (all).
- (ii) (a) Abovementioned investigating agencies are responsible for ensuring that corporates + non-corporates are timely reporting their foreign incomes + foreign assets (all) accurately
  - (b) Also for ensuring that corporates + non-corporates are complying with their tax obligations + preventing tax evasions + money launderings + other financial crimes (all).



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