

# *Presentation on*

## *Masterclass for Principals*

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*‘India Aircraft Leasing’*

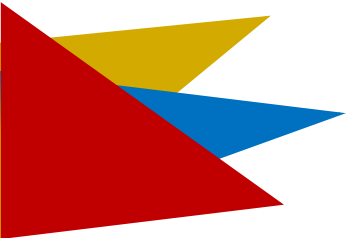
*Step by Step Guide for setting  
up Unit in IFSC, Gift - City*

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*MOON SEZ Consultants Pvt. Ltd.*



*Roadmap to set  
up Units in IFSC  
for Aircraft  
Leasing*

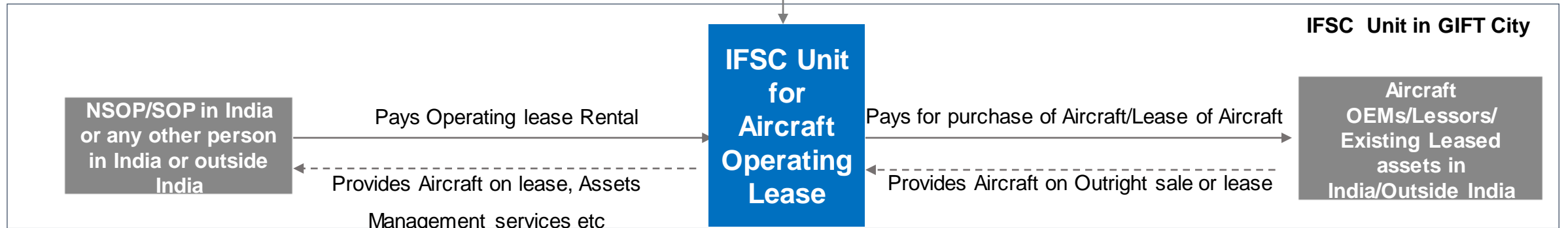


# Structuring/Incorporation of an Entity in IFSC

Indian Company/Indian Individual Investor/Foreign Investor/ Foreign Company from FATF Compliant Jurisdiction

Invest funds to set up Entity (Company/LLP/Trust) in IFSC with minimum capital Requirement of USD 2,00,000

- Indian Company under RBI ODI Rules
- Indian Investors under RBI ODI Rules under LRS Scheme
- Foreign Company
- Person resident outside India
- Non-resident Indian



Permissible Activities in India or outside India



# Step by Step Guide for setting up unit in IFSC

## Apply for Name Availability

- Applicant needs to apply for Name with ROC along with DIN/DPIN

## Apply for IFSC Unit with SEZ Authorities

- Application in form F with supporting documents
- SEZ Authorities will issue LOA

## Execute Bond Cum Legal Undertaking of SEZ

- Applicant need to execute Bond with SEZ & Customs to avail Duty & Tax benefits

## Identify Space & get Allotment

- There are co-developers in GIFT IFSC, who offers office space at competitive terms

## Submit Incorporation Documents & Other Approvals

- Apply for company/LLP / Trust Incorporation along with PAN, TAN, PF etc

## Apply for obtaining approval for activities with IFSCA

- Submit application in prescribed form to IFSCA for permissible activities

## Apply for IEC, GST, List of services etc

- These are required for executing import and export transaction & to avail GST exemption.

# Other Conditions/Eligibility

## Eligibility of Applicant

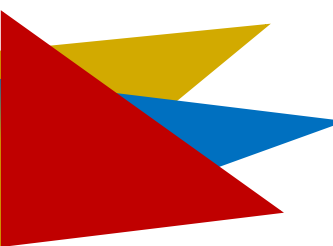
- The entity can be set up in IFSC by way of a Company or a Limited Liability Partnership or a Trust or in any other form as may be specified by the IFSCA.
- Promoters of the aforesaid entity shall be located in a Financial Action Task Force compliant jurisdiction.

## Minimum Capital Requirement

- Minimum Capital requirement of USD 2,00,000 or its equivalent in Freely Convertible Foreign Currency is required to be maintained at all times.
- Minimum Capital to be introduced before entering into any permissible activity or within 12 months from the date of registration, whichever is earlier.

## Permissible Activities

- Operating lease for an aircraft lease arrangement including sale and lease back, purchase, novation, transfer, assignment, and such other similar transactions in relation to aircraft lease.
- Lease transaction can be undertaken in relation to aircraft or helicopter and engines of aircraft or helicopter or any other part thereof under an operating lease



# *Thank You*

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