

REPORTING OF FOREIGN INVESTMENT IN INDIA IN SINGLE MASTER FORM

The Reserve Bank of India vide RBI/2017-18/194 A.P (DIR Series) Circular No.30, dated June 7, 2018, has introduced the online filing of Single Master Form (SMF) as specified in Annexure 2, in order to integrate the existing reporting structures of various types of foreign investment in India.

Before implementing SMF, an interface shall be provided to the Indian entities, to input the data on total foreign investment in the format as specified in Annexure 1. The said interface shall be available on www.rbi.org.in from June 28, 2018 to July 12, 2018.

Indian entities not complying with this pre-requisite will not be able to receive foreign investment (including indirect foreign investment) and will be non-compliant with Foreign Exchange Management Act, 1999 and regulations made thereunder.

Kindly note that the final form, when hosted, will be available in the Master Direction-Reporting under FEMA, 1999.

The links to the above mentioned circular and referred annexures is given below:

LINKS	
Circular	https://rbi.org.in/Scripts/BS_CircularIndexDisplay.aspx?Id=11297
Annexure 1	https://rbidocs.rbi.org.in/rdocs/content/pdfs/194NT070618_A1.pdf
Annexure 2	https://rbidocs.rbi.org.in/rdocs/content/pdfs/194NT070618_A2.pdf