

Lalit Vanjani & Co.

RBI - Annual FLA Return

- ❖ **Annual Return of Foreign Liabilities and Assets (FLA)** - All Indian companies which hold foreign liabilities (foreign direct investment) or assets (overseas investments) in their Balance Sheets as at March end, are required to file an annual return with the Reserve Bank of India (RBI).
- ❖ **Due Date** - Annual FLA return must be submitted online on <https://flair.rbi.org.in>, on or before **15 July**. For registration on portal, verification letter and authorization letter needs to be uploaded in prescribed format.
- ❖ **Audited/Unaudited Accounts** - Annual FLA return is required to be submitted whether or not the accounts have been finalized. At first instance, FLA return may be submitted on the basis of unaudited (provisional) accounts, and if there is any change later on, the return needs to be revised.

