



Reserve Bank of India
Foreign Exchange Department
Central Office
Mumbai – 400 001

RBI/ 2013-14/646

A .P. (DIR Series) Circular No. 145

June 18, 2014

To
All Category - I Authorised Dealer Banks

Madam / Sir,

**Annual Return on Foreign Liabilities and Assets
Reporting by Indian Companies – Revised format**

Attention of the Authorised Dealer Category – I banks is invited to [A.P. \(DIR Series\) Circular No.133 dated June 20, 2012](#) which stipulated that all Indian companies which have received FDI and/or made FDI abroad in the previous year(s) including the current year, should file the annual return on Foreign Liabilities and Assets (FLA) in the soft form to the Reserve Bank by July 15 every year.

2. In order to collect information on Indian companies' Outward Foreign Affiliated Trade Statistics (FATS) as per the multi-agency global 'Manual on Statistics of International Trade in Services', the [FLA return](#) has been modified marginally and is made available on the RBI website (www.rbi.org.in → Forms category → FEMA Forms) along with the related [FAQs](#) (www.rbi.org.in → FAQs category → Foreign Exchange).

3. Reserve Bank has since amended the subject Regulations accordingly through the Foreign Exchange Management (Transfer or Issue of Security by a Person Resident outside India) (Eighth Amendment) Regulations, 2014 which have been notified vide [Notification No. FEMA.307/2014-RB dated May 26, 2014](#), vide G.S.R. No. 400(E) dated June 12, 2014.

4. The directions contained in this circular have been issued under sections 10(4) and 11(1) of the Foreign Exchange Management Act, 1999 (42 of 1999) and is without prejudice to permissions / approvals, if any, required under any other law.

Yours faithfully,

(J. K. Pandey)
General Manager - Officer-in-Charge