## Capital Account Transactions

Capital Account transactions cover Overseas Direct Investment (ODI), Foreign Direct Investment (FDI), Overseas Portfolio Investment (OPI), External Commercial Borrowings (ECB) etc.

### a. Overseas Direct Investment:

Following documents shall be required for processing Overseas Direct Investment related transactions.

| Sr.No. | Documents required (illustrative) |
|---|---|
| 1. | Form A-2 |
| 2. | **Supporting Documents**<br>i. ODI Application Form<br>ii. Board Resolution<br>iii. CA Certificate on Net Worth<br>iv. Valuation Report<br>v. Share Purchase/ JV Agreement<br>vi. Certificate of Incorporation of Overseas Entity<br>vii. Audited Financial Statements<br>viii. KYC Report of over seasentity<br>ix. APR and other reporting documents<br>x. Share holding pattern<br>xi. FEMA Declaration<br>xii. Any other documents as may be required to the satisfaction of AD |

**b. Overseas Port folio Investment:**

Following documents shall be required for processing Overseas Portfolio Investment related transactions.

| Sr.No. | Documents required (illustrative) |
|---|---|
| 1. | Form A-2/ disposal instructions/ FEMA declaration as applicable |
| 2. | **Supporting Documents**<br>i. Request Letter<br>ii. Investment Details<br>iii. Share holding/ Control Declaration<br>iv. PAN/ KYC Documents<br>v. LRS Declaration<br>vi. Any other documents as may be required to the satisfaction of AD |

**c. Acquisition of Property Abroad (Under LRS)**

| Sr.No. | Documents required (illustrative) |
|---|---|
| 1. | Form A-2/ disposal instructions/ FEMA declaration as applicable |
| 2. | **Supporting Documents**<br>i. LRS Declaration<br>ii. Request Letter<br>iii. PAN/ KYC Documents<br>iv. Valid passport<br>v. Sale agreement/purchase agreement<br>vi. Booking confirmation/offer letter<br>vii. Invoice/ demand letter/ payment schedule<br>viii. Property details (Address of property, name & address of seller, purpose of remittance)<br>ix. Beneficiary details (Beneficiary name, Bank name and address, Account number, SWIFT/BIC code)<br>x. Source of funds<br>xi. Form 145/146<br>xii. Any other documents as may be required to the satisfaction of AD |