Co-funded by the European Union

Terms of reference
Title: Training on FCRA, FEMA & Foreign Funding Taxation & Compliance.

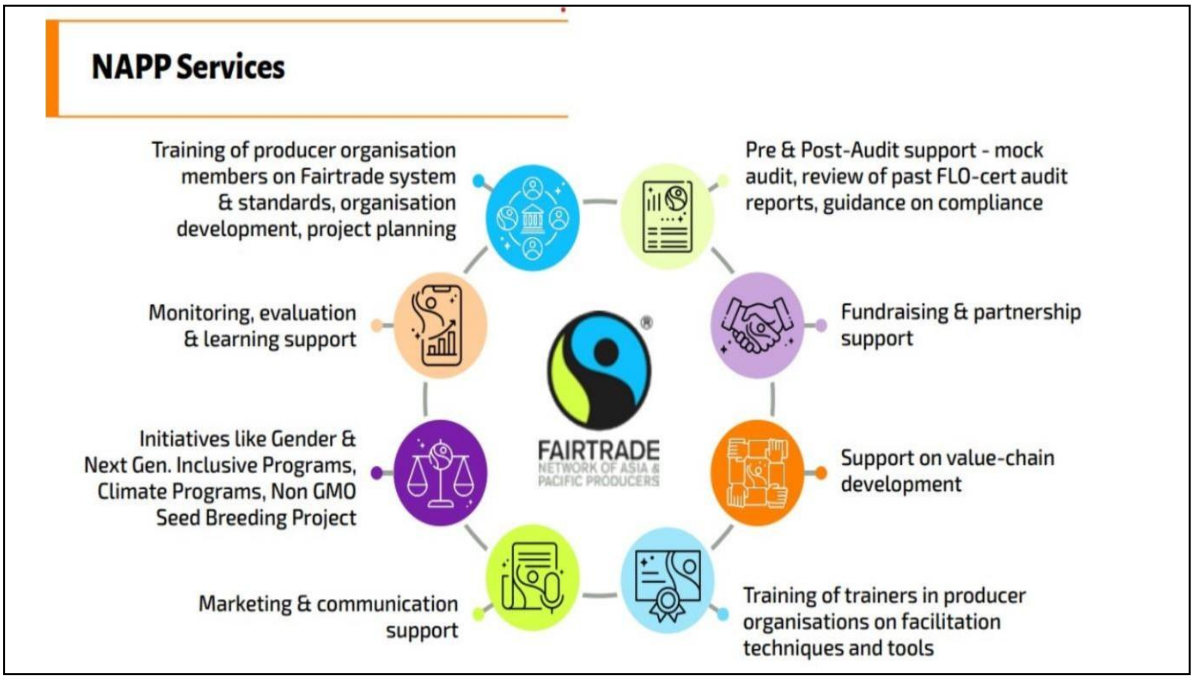
Company Name: Fairtrade Network of Asia and Pacific Producers Ltd.

- **Region/Country:** Asia Pacific Countries
- **Training Location:** Bangalore, India
- **Expected Training Start Date:** 20th September to 10th October 2026.
- **Expected Total Training Days:** 03 to 05 Days
- **Mode of Training:** Physical Training
- **Total No. Participants**: 2 Participants

The activity is co-funded by the European Commission Funding Framework Partnership Agreement (EC FFPA) program. The EC FFPA is a strategic partnership program that aims to strengthen Fairtrade as a representative, member -based regional, EU and global Civil Society umbrella organization, giving voice and empowering over 1900 Fairtrade Producer Organizations globally.

1. About Company:

Fairtrade Network of Asia and Pacific Producers (FTNAPP) is a regional network of Fairtrade certified producer organizations across Asia and the Pacific. FTNAPP is registered in Singapore as a non-profit entity and forms part of the global Fairtrade system. FTNAPP currently represents more than 277 producer organizations across 20 countries, supporting over 260,000 farmers and workers producing coffee, cocoa, tea, sugar, rice, spices, and other agricultural commodities. The organization works to strengthen producer organizations, facilitate market access, and build ethical supply chains that deliver fair trading conditions and sustainable livelihoods for farmers and workers. For more information please visit: www.fairtradenapp.org.



2. Objective

The primary objective of this assignment is to enhance participants understanding of the legal and regulatory framework governing foreign funding in India and to ensure compliance with statutory and donor requirements.

3. Scope of Work

The selected trainer/consultant will be responsible for:

A. FCRA, FEMA & Foreign Funding

- Designing and delivering an interactive training program on FCRA, FEMA, and foreign funding compliance.
- Explaining the legal provisions and recent amendments under FCRA and FEMA.
- Providing practical guidance on:
    - Eligibility and registration requirements under FCRA.
    - FCRA renewal, suspension, cancellation, and compliance obligations.
    - Receipt, utilization, transfer, and reporting of foreign contributions.
    - Designated FCRA bank accounts and banking requirements.
    - FEMA provisions applicable to NGOs and non-profit organizations.
    - Foreign inward remittances and regulatory compliance.
    - Foreign grants, donor agreements, and funding arrangements.
    - Financial controls, accounting, and documentation requirements.
    - Statutory reporting, annual returns, and record-keeping.
    - Common compliance risks and mitigation measures.
    - Internal controls and governance for foreign-funded projects.
    - Best practices in donor compliance and financial management.
- Sharing practical case studies, examples, and recent regulatory developments.
- Conducting question-and-answer sessions and providing practical solutions to participant queries.

B. Taxation.

- Overview of the Indian taxation framework applicable to NGOs.
- Income Tax Act provisions relevant to charitable organizations.
- Tax exemptions and compliance requirements.
- Tax Deducted at Source (TDS) obligations.
- Goods and Services Tax (GST) applicability and compliance.
- Professional Tax and other statutory deductions.
- Payroll taxation and employee tax obligations.
- Withholding tax requirements.

C. Cross-Border Taxation

- Tax implications of international grants and foreign contributions.
- Cross-border taxation principles.
- Tax treatment of payments to foreign consultants and vendors.
- Double Taxation Avoidance Agreements (DTAA).
- Withholding tax on international payments.
- Permanent Establishment (PE) considerations.
- Documentation required for cross-border transactions.
- Compliance with foreign remittance regulations.

D. Legal Compliance

- Statutory compliance requirements for NGOs.
- Corporate governance responsibilities.

- Regulatory reporting obligations.
- Contract management and legal documentation.
- Procurement compliance.
- Record retention and documentation.
- Audit readiness and statutory audits.
- Legal risks and mitigation strategies.

E. Donor Compliance

- Legal obligations under donor agreements.
- Financial compliance requirements.
- Grant management and reporting obligations.
- Managing restricted and unrestricted funds.
- Documentation standards for donor-funded projects.
- Compliance monitoring and internal controls.

4. Expected Deliverables

The consultant shall provide:

- Training agenda.
- Training presentation materials.
- Participant handbook/reference materials.
- Practical case studies and exercises.
- Sample compliance checklists and templates.
- Legal compliance checklist.
- Cross-border taxation guidance notes.
- Attendance sheet.
- Training evaluation form.
- Post-training report summarizing the training conducted and key recommendations.

5. Trainer Qualifications

The trainer/consultant should possess:

- Minimum 8–10 years of professional experience in FCRA, FEMA, and foreign funding compliance.
- Demonstrated experience in delivering compliance training to NGOs, trusts, societies, or Section 8 companies.
- Strong understanding of Indian regulatory and statutory requirements related to foreign funding.
- Professional qualifications such as Chartered Accountant (CA), Company Secretary (CS), Advocate, or equivalent will be preferred.
- Excellent facilitation and communication skills.

6. Logistics:

➢ **Physical Meeting Venue to be Arranged in a Suitable Location:**

- **Venue:** The training venue should be easily accessible for participants, ideally located in a central area with good transportation. It should be a quiet, comfortable, and well-equipped space conducive to learning.
- **Technology Requirements:** Ensure the venue is equipped with necessary technology such as projectors, screens, microphones, Wi-Fi, and audio-visual systems for presentations and interactive sessions.

Necessary Training Materials and Resources to be Provided:

- **Training Handbook/Workbook**: A comprehensive training manual or workbook should be provided to participants. This should include key learning points, slides, and reference materials.
- **Access to Digital Resources:** Participants should be provided with useful digital resources, including downloadable templates, study materials, videos, guides, worksheets, e-books, and links to relevant online resources**.**
- **Certificates of Completion**: Upon successful completion of the training, participants should receive certificates indicating their participation and understanding of the key concepts covered. This can be useful for their professional development and future career growth.
- **Post-Training Support Materials**: A list of additional resources (books, websites, articles) for further reading, as well as access to post-training support or follow-up Q&A sessions for clarification of any concepts, can be made available.

Budget Availability: A maximum budget of **EUR 2,000**, inclusive of all applicable taxes, professional fees, travel, accommodation, logistics, and any other related expenses.

References:
provide a minimum of two references from previous clients who can attest to the quality and effectiveness of your services.

How to Apply:

If you're interested in providing services for Training on FCRA, FEMA, Foreign Funding Taxation & Compliance. Please send an email to hr@fairtradenapp.org & nagaraja@fairtradenapp.org with the following details on or before 30th September 2026

- Profile
- Contact Person
- Contact Information
- Brief Description of Services Offered
- Relevant Experience and Qualifications

We look forward to collaborating with you to create an enriching and impactful experience for our team!