



A New Route for Indians to Go Global

GIFT City is opening a third pathway for Indian investors to access global markets—combining the best of domestic convenience with international reach.



Three Routes to Global Investing

Direct Investing

Invest directly in US stocks and ETFs for hands-on control of your global portfolio.

Feeder Funds

Gain indirect exposure via Indian mutual funds that invest in overseas schemes.

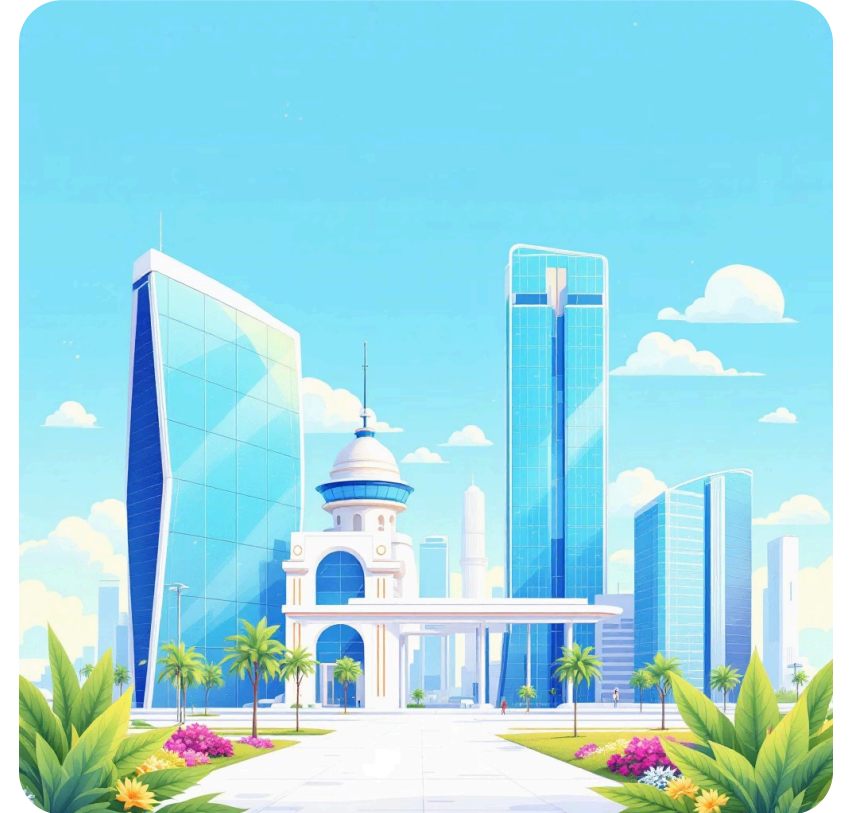
GIFT City Funds

New hybrid approach: global exposure managed from India with simpler taxation and fewer restrictions.

What is GIFT City?

Gujarat International Finance Tec-City (GIFT City) is India's answer to Singapore or Dubai—a financial hub designed to bring global banking, capital markets, and asset management activities onshore.

It operates under the International Financial Services Centres Authority (IFSCA), allowing Indian and foreign institutions to set up international financial services within India's borders but with global flexibility.



Why GIFT City Matters for Investors

No SEBI Caps

Funds based in GIFT City can invest globally without being restricted by SEBI's USD 7 billion overseas investment limit that affects traditional feeder funds.

Domiciled in India

Still regulated within India, so investors don't need to worry about foreign disclosures or tax filings abroad.

Direct Global Access

Invest directly in global markets using the Liberalised Remittance Scheme (LRS), with access any time without pauses or waiting lists.



The Taxation Gamechanger

01

Fund-Level Taxation

The fund is structured as a determinate irrevocable trust. The trustee pays taxes at the fund level, not the investor.

03

Post-Tax NAV

Taxes are calculated daily and factored into the fund's NAV—what you see is post-tax.

02

No Double Taxation

You don't pay tax again on income distributed or when you redeem your units.

04

Zero Tax on Redemption

Investors pay no tax in India on redemption or dividend

Indian vs GIFT City Mutual Funds

Criteria	Indian Mutual Fund	GIFT City Fund
Tax on Gains	10%-20% LTCG/STCG	Zero tax for investor
Asset Class Access	Limited to Indian stocks	Global stocks & sectors
Regulator	SEBI	IFSCA (under SEBI rules)
Currency	INR	USD
Minimum Investment	₹500 – ₹5,000	USD 5,000

Understanding LRS



Liberalised Remittance Scheme

You'll need to invest through the Liberalised Remittance Scheme (LRS) under RBI rules—which allows up to **USD 250,000 per individual per financial year**.

- 📌 **Pro Tip:** Plan your LRS usage across education, travel, or other foreign expenses before committing the full amount to GIFT funds.

Who Should Consider GIFT City Funds?



HNIs and NRIs

Looking for global exposure with tax efficiency and regulatory compliance.



High Tax Bracket Investors

Those seeking to optimize tax liability on international investments.



USD-Based Goals

Planning for long-term objectives like foreign education or retirement abroad.

Note: This fund is not ideal for those needing frequent redemptions or INR-based goals.

Key Advantages at a Glance

Regulated & Transparent

IFSCA oversight ensures compliance while maintaining global flexibility.



Pass-Through Taxation

Zero tax for investors on redemption or dividends.



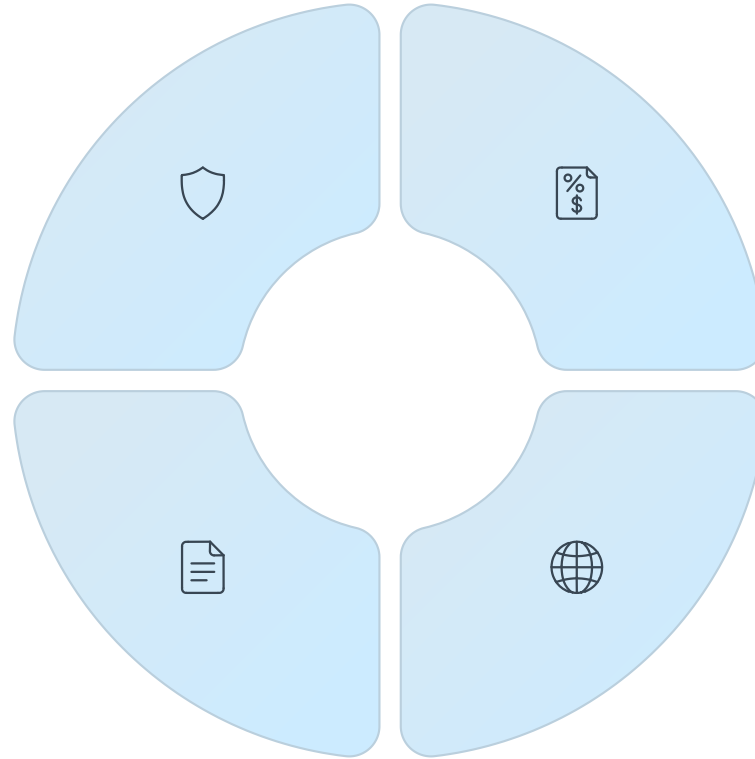
Simplified Compliance

No foreign asset disclosure needed in your ITR.



Unrestricted Access

No SEBI caps limiting your global investment potential.



Building a Globally Balanced Portfolio

"As Indian savings increasingly look beyond borders, funds like these make it easier to build a globally balanced portfolio—one that grows with the world, not just with one market."

From direct investing to feeder funds and now GIFT City-based mutual funds, Indian investors today have more ways than ever to access global opportunities. If you believe your portfolio should reflect the global economy, this fund offers an easy, compliant, and efficient way to get there.

