**Declaration of no PE in India**

**Declaration required u/s 9 of income tax act, and for claiming relief under an agreement referred to in section 90 and 90A**

(for claiming the benefit of DTAA - Double Tax Avoidance Treaties)

Travel Food Services

Shiv Sagar Estate, A Block, 1st Floor,

Dr Annie Besant Rd, Worli,

Mumbai, Maharashtra 400018

**Subject: Declaration of No Permanent Establishment in India**

Dear Sir/Madam,

We, CloutSA (Pty) Ltd a company incorporated and registered under the laws of South Africa, hereby declare the following:

1. **No Permanent Establishment**:
   * We confirm that CloutSA (Pty) Ltd does not have a Permanent Establishment (PE) in India as defined under the Indian Income Tax Act, 1961, and the Double Taxation Avoidance Agreement (DTAA) between India and South Africa.
   * We do not have any fixed place of business, office, branch, or any other physical presence in India.
2. **Income Declaration**:
   * The income derived from our business activities with Indian customers is taxable in South Africa, and we are regular income tax assesses in our country.
   * Our income does not accrue or arise in India from any Permanent Establishment or business connection in India.
3. **VAT Implications**:
   * As per the South African Value-Added Tax Act No. 89 of 1991, specifically section 11(1)(a). Invoices to foreign parties are not subject to VAT and all Taxable charges by the client must be handled in their own country