Approved by the Board of Trustees

May 16, 2024

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 Board Meeting

 May 16, 2024

# AUTHORIZE THE COMPTROLLER TO TAKE NECESSARY ACTIONS TO SIGN AND FILE CERTAIN TAX DOCUMENTS WITH THE GOVERNMENT OF INDIA

**Action:** Authorize the Comptroller to take actions necessary to file Goods and Services tax documents with governmental tax authorities in India

**Funding:** System Institutional Funds

 The University of Illinois has for many years offered online courses, giving students around the world the opportunity to receive their education from the University. One location from which students have taken online courses is India. In 2023, Indian governmental authorities notified the University that it was responsible for Goods and Services Tax (GST) on the online courses offered there from July 1, 2017 onward and must register under India’s Integrated Goods and Services Tax Act of 2017. The System Treasury Operations Office has been corresponding with the Indian government and has been working with the assistance of an outside firm to comply with the Indian government’s requirements.

 That firm has advised that a written, certified board resolution, and a letter of authorization, each granting authorization to the University’s designated signatory, must be provided to Indian tax authorities to apply for GST registration in India. The resolution and letter of authorization must include certain language. The required resolution language is as stated in the enclosed Resolution and will be certified by the Board secretary if approved by the Board. The letter of authorization is enclosed with this item.

 Accordingly, the president of the University of Illinois System recommends that the Board of Trustees approve the enclosed Resolution and that the Board chair be authorized on behalf of the Board to sign a Letter of Authority authorizing the comptroller to act as necessary in connection with GST registration in India, substantially in the form included with this Board item.

The Board action recommended in this item complies in all material respects with applicable State and federal laws, University of Illinois *Statutes*, *The General Rules Concerning University Organization and Procedure*, and Board of Trustees policies and directives.