

Income-Tax Department	“FORM NO. 15CA (See rule 37BB) Information to be furnished for payments to a non-resident not being a company, or to a foreign company	Ack. No. <input style="width: 50px; height: 20px;" type="text"/>
----------------------------------	--	--

Part A

(To be filled up if the remittance is chargeable to tax under the provisions of the Income-tax Act,1961 and the remittance or the aggregate of such remittances, as the case may be, does not exceed five lakh rupees during the financial year)

REMITTER	Name of remitter	
	PAN of the remitter (if available)	
	TAN of the remitter (if available)	
	Complete address, email and phone number of the remitter	
	Status of remitter ¹	<input type="checkbox"/>
	Residential status of remitter ²	
REMITTEE	Name of recipient of remittance	
	PAN of the recipient of remittance, if available ³	
	Complete address, email ⁴ and phone number ⁵ of the recipient of remittance	
	Country to which remittance is made	
REMITTANCE	Amount payable before TDS (In Indian Currency)	
	Aggregate amount of remittances made during the financial year including this proposed remittance	
	Name of bank	
	Name of the branch of the bank	
	Proposed date of remittance	
	Nature of remittance	
	Please furnish the relevant purpose code as per RBI	
	Amount of TDS	
	Rate of TDS	
	Date of deduction	

VERIFICATION

I/We*, _____ (full name in block letters), son/daughter of _____ in the capacity of _____ (designation) solemnly declare that the information given above is true to the best of my knowledge and belief and no relevant information has been concealed. I/We* further undertake to submit the requisite documents for enabling the income-tax authorities to determine the nature and amount of income of the recipient of the above remittance as well as documents required for determining my liability under the Income-tax Act as a person responsible for deduction of tax at source.

Place: _____ Signature of the person responsible for paying to non-resident

Date: _____ Name and Designation of the person responsible for paying to non-resident

* Delete whichever is not applicable.

¹ Write 1 if company, write 2 if firm, write 3 if individual and write 4 if others.

² In case of company, write 1 if domestic company, write 2 if foreign company, in case of person other than company, write 3 if resident, write 4 if non-resident

³ In case of non-availability of PAN, provisions of section 206AA shall be applicable

⁴ If available

⁵ If available

Part B

(To be filled up if the remittance is chargeable to tax under the provisions of the Income-tax Act,1961 and the remittance or the aggregate of such remittances, as the case may be, does not exceed five lakh rupees during the financial year and an order/ certificate u/s 195(2)/ 195(3)/ 197 of Income-tax Act has been obtained from the Assessing Officer.)

REMITTER	Name of remitter		
	PAN of the remitter		
	TAN of the remitter ¹		
	Complete address, email and phone number of the remitter		
	Status of remitter ²		<input type="checkbox"/>
	Residential status of remitter ³		
REMITTEE	Name of recipient of remittance		
	PAN of the recipient of remittance, if available ⁴		
	Complete address, email ⁵ and phone number ⁶ of the recipient of remittance		
A.O. ORDER	Section under which order/certificate has been obtained		
	Name and designation of the Assessing Officer who issued the order/certificate		
	Date of order/certificate		
	Order/ certificate number		
REMITTANCE	Country to which remittance is made	Country:	Currency:
	Amount payable	In foreign currency:	In Indian Rs.
	Name of the Bank	Branch of the Bank	
	BSR Code of the bank branch (7 digit)		
	Proposed date of remittance		(DD/MM/YYYY)
	Nature of remittance as per agreement/ document		
	Please furnish the relevant purpose code as per RBI		
	Amount of TDS		
	Rate of TDS		
	Date of deduction		

VERIFICATION

I/We*, _____ (full name in block letters), son/daughter of _____ in the capacity of _____ (designation) solemnly declare that the information given above is true to the best of my knowledge and belief and no relevant information has been concealed. I/We* certify that a certificate/order under section 195(2)/195(3)/197 of the Income-tax Act, 1961 has been obtained, particulars of which are given in this Form. I/We* further undertake to submit the requisite documents for enabling the income-tax authorities to determine the nature and amount of income of the recipient of the above remittance as well as documents required for determining my liability under the Income-tax Act as a person responsible for deduction of tax at source.

Place:

.....
Signature of the person responsible for paying to non-resident

Date:

.....
Name and Designation of the person responsible for paying to non-resident

* Delete whichever is not applicable.

¹In case TAN is applied for, please furnish acknowledgement number of the application.

² Write 1 if company, write 2 if firm, write 3 if individual and write 4 if others.

³ In case of company, write 1 if domestic company, write 2 if foreign company, in case of person other than company, write 3 if resident, write 4 if non-resident

⁴In case of non-availability of PAN, provisions of section 206AA shall be applicable

⁵If available

⁶If available

Part C

(To be filled up if the remittance is chargeable to tax under the provisions of Income-tax Act, 1961 and the remittance or the aggregate of such remittances, as the case may be, exceeds five lakh rupees during the financial year and a certificate in Form No. 15CB from an accountant as defined in the *Explanation* below sub-section (2) of section 288 has been obtained)

Section A		GENERAL INFORMATION														
REMITTER	Name of the remitter															
	PAN of remitter								Area Code		AO Type		Range Code		AO No	
	Principal Place of Business								TAN of remitter ¹							
	Complete address, email and phone number of the remitter															
	Status ² <input type="checkbox"/>				Residential status of remitter ³ <input type="checkbox"/>											
REMITTEE	Name of recipient of remittance								PAN of recipient of remittance ⁴							
	Status ⁵ <input type="checkbox"/>															
	Address								Country to which remittance is made:							
	Principal place of business				Email address				(ISD code)-Phone Number ()							
ACCOUNTANT	(a) Name of the Accountant ⁶ signing the certificate															
	(b) Name of the proprietorship/firm of the accountant															
	(c) Address															
	(d) Registration no. of the accountant															
	(e) Date of certificate (DD/MM/YYYY)								Certificate No. ⁷							
A.O. ORDER	(a) Whether any order/ certificate u/s 195(2)/ 195(3)/ 197 of Income-tax Act has been obtained from the Assessing Officer.								(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No							
	(b) Section under which order/certificate has been obtained															
	(c) Name and designation of the Assessing Officer who issued the order/certificate															
	(d) Date of order/certificate															
	(e) Order/ certificate number															
Section B		PARTICULARS OF REMITTANCE AND TDS (as per certificate of the accountant)														
REMITTANCE	1. Country to which remittance is made				Country:				Currency:							
	2. Amount payable				In foreign currency:				In Indian Rs.							
	3. Name of the Bank				Branch of the Bank											
	4. BSR Code of the bank branch (7 digit)															
	5. Proposed date of remittance				(DD/MM/YYYY)											
	6. Nature of remittance as per agreement/ document															
	7. Relevant purpose code as per RBI															
	8. In case the remittance is net of taxes, whether tax payable has been grossed up?				(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No											
I.T.A.C.T	9. Taxability under the provisions of the Income-tax Act (without considering DTAA)															
	(a) the relevant section of the Act under which the remittance is covered															
	(b) the amount of income chargeable to															

		tax			
		(c) the tax liability			
		(d) basis of determining taxable income and tax liability			
DTAA	10.	If any relief is claimed under DTAA- (i) whether tax residency certificate is obtained from the recipient of remittance	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No		
		(ii) please specify relevant DTAA			
		(iii) please specify relevant article of DTAA		Nature of payment as per DTAA	
		(iv) taxable income as per DTAA		In Indian Rs.	
		(v) tax liability as per DTAA		In Indian Rs.	
		A. If the remittance is for royalties, fee for technical services, interest, dividend, etc.(not connected with permanent establishment) please indicate:-	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No		
		(a) Article of DTAA			
		(b) Rate of TDS required to be deducted in terms of such article of the applicable DTAA		As per DTAA (%)	
		B. In case the remittance is on account of business income, please indicate:-	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No		
		(a) The amount of income liable to tax in India			
		(b) The basis of arriving at the rate of deduction of tax.			
		C. In case the remittance is on account of capital gains, please indicate:-	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No		
		(a) amount of long term capital gains			
		(b) amount of short-term capital gains			
		(c) basis of arriving at taxable income			
		D. In case of other remittance not covered by sub-items A,B and C	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No		
		(a) Please specify nature of remittance			
		(b) Whether taxable in India as per DTAA			
		(c) If yes, rate of TDS required to be deducted in terms of such article of the applicable DTAA			
		(d) if not, please furnish brief reasons thereof specifying relevant article of DTAA			
TDS	11.	Amount of tax deducted at source		In foreign currency In Indian Rs.	
	12.	Rate of TDS		As per Income-tax Act (%) or As per DTAA (%)	
	13.	Actual amount of remittance after TDS		In foreign currency	
	14.	Date of deduction of tax at source, if any		(DD/MM/YYYY)	

Part D

[To be filled up if the remittance is not chargeable to tax under the provisions of the Income-tax Act,1961 {other than payments referred to in rule 37BB(3)} by the person referred to in rule 37BB(2)]

REMITTER	Name of the remitter				
	PAN of the remitter, if available				
	TAN of the remitter, if available				
	Complete address, email and phone number of the remitter				
	Status of remitter ¹		<input type="checkbox"/>		
	Residential status of the remitter ²				
REMITTEE	Name of recipient of remittance				
	PAN of the recipient of remittance, if available				
	Complete address, email ³ and phone number ⁴ of the recipient of remittance				
	Country to which remittance is made	Country:	Currency:		
	Country of which the recipient of remittance is resident, if available				
REMITTANCE	Amount payable	In foreign currency:	In Indian Rs.		
	Name of the bank		Name of the branch of the bank		
	BSR code of the bank branch (7 digit)				
	Proposed date of remittance		(DD/MM/YYYY)		
	Nature of remittance				
	Please furnish the relevant purpose code as per RBI				

2. I certify that I have reason to believe that the remittance as above is not chargeable under the provision of Income-tax Act 1961 and is not liable for deduction of tax at source.

VERIFICATION

I/We*, _____ (full name in block letters), son/daughter of _____ in the capacity of _____ (designation) solemnly declare that the information given above is true to the best of my/our* knowledge and belief and no relevant information has been concealed. In a case where it is found that the tax actually deductible on the amount of remittance has not been deducted or after deduction has not been paid or not paid in full, I/We* undertake to pay the amount of tax not deducted or not paid, as the case may be, along with interest due. I/We* shall also be subject to the provisions of penalty for the said default as per the provisions of the Income-tax Act, 1961. I/We* further undertake to submit the requisite documents for enabling the income-tax authorities to determine the nature and amount of income of the recipient of the above remittance as well as documents required for determining my/our* liability under the Income-tax Act as a person responsible for deduction of tax at source.

Place:

.....
Signature of the person responsible for paying to non-resident

Date:

.....
Name and Designation of the person responsible for paying to non-resident

* Delete whichever is not applicable.

¹ Write 1 if company, write 2 if firm, write 3 if individual and write 4 if others.

² In case of company, write 1 if domestic company, write 2 if foreign company, in case of person other than company, write 3 if resident, write 4 if non-resident

³ If available

⁴ If available

For Office Use only	For Office Use Only Receipt No. Date Seal and Signature of receiving official
---------------------	--

Form No. 15CB
(See rule 37BB)
Certificate of an accountant¹

I/We* have examined the agreement (wherever applicable) between Mr./Ms./M/s*..... and Mr./Ms./M/s*.....
(Remitters) (Beneficiary)

requiring the above remittance as well as the relevant documents and books of account required for ascertaining the nature of remittance and for determining the rate of deduction of tax at source as per provisions of Chapter- XVII-B.

We hereby certify the following :-

A	Name and address of the beneficiary of the remittance		
B	1.	Country to which remittance is made	Country: Currency:
	2.	Amount payable	In foreign currency: In Indian Rs.
	3.	Name of the bank	Branch of the bank
	4.	BSR Code of the bank branch (7 digit)	
	5.	Proposed date of remittance	(DD/MM/YYYY)
	6.	Nature of remittance as per agreement/ document	
	7.	In case the remittance is net of taxes, whether tax payable has been grossed up?	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No
	8.	Taxability under the provisions of the Income-tax Act (without considering DTAA)	
		(i) is remittance chargeable to tax in India	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No
		(ii) if not reasons thereof	
		(iii) if yes,	
		(a) the relevant section of the Act under which the remittance is covered	
		(b) the amount of income chargeable to tax	
		(c) the tax liability	
		(d) basis of determining taxable income and tax liability	
	9.	If income is chargeable to tax in India and any relief is claimed under DTAA-	
		(i) whether tax residency certificate is obtained from the recipient of remittance	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No
		(ii) please specify relevant DTAA	
		(ii) please specify relevant article of DTAA	Nature of payment as per DTAA
		(iii) taxable income as per DTAA	In Indian Rs.
		(iv) tax liability as per DTAA	In Indian Rs.
		A.If the remittance is for royalties, fee for technical services, interest, dividend, etc,(not connected with permanent establishment) please indicate:-	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No

	(a) Article of DTAA	
	(b) Rate of TDS required to be deducted in terms of such article of the applicable DTAA	As per DTAA (%)
	B. In case the remittance is on account of business income, please indicate:-	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No
	(a) Whether such income is liable to tax in India	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No
	(b) If so, the basis of arriving at the rate of deduction of tax.	
	(c) If not, please furnish brief reasons thereof, specifying relevant article of DTAA	
	C. In case the remittance is on account of capital gains, please indicate:-	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No
	(a) amount of long term capital gains	
	(b) amount of short-term capital gains	
	(c) basis of arriving at taxable income	
	D. In case of other remittance not covered by sub-items A,B and C	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No
	(a) Please specify nature of remittance	
	(b) Whether taxable in India as per DTAA	
	(c) If yes, rate of TDS required to be deducted in terms of such article of the applicable DTAA	
	(d) if not , please furnish brief reasons thereof, specifying relevant article of DTAA	
10.	Amount of TDS	In foreign currency In Indian Rs.
11	Rate of TDS	As per Income-tax Act (%) or As per DTAA (%)
12	Actual amount of remittance after TDS	In foreign currency
13.	Date of deduction of tax at source, if any	(DD/MM/YYYY)

Certificate No.²

--	--	--	--	--	--

Signature :

Name:

Name of the proprietorship/ firm:

Address:

Registration No.:

¹. To be signed and verified by an accountant (other than employee) as defined in the Explanation below sub-section (2) of section 288 of the Income-tax Act,1961.

². Certificate number is an internal number to be given by the Accountant.

* Delete whichever is not applicable. .

Form No.15CC
(See rule 37BB)

Quarterly statement to be furnished by an authorised dealer in respect of remittances made for the quarter of of (Financial Year)

1. Name and address of the authorised dealer:
2. Permanent Account Number:
3. Details of remittances made:

Sl. No.	Name of the remitter	PAN of the remitter	Name of the remittee	PAN of the remittee, if available	Amount of remittance	Date of remittance	Country to which remittance is made	Purpose Code as per RBI

Verification

I(full name in block letters), son/daughter of solemnly declare that to the best of my knowledge and belief, the information given above are correct and complete.

Place

Signature

Date

Name and Designation

[Notification No. 93/2015, F.No.133/41/2015-TPL]

(PITAMBAR DAS)
DIRECTOR (TAX POLICY AND LEGISLATION)

Note.— The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide notification number S.O. 969(E), dated the 26th March, 1962 and last amended vide notification number S.O.3357 (E), dated the 11th December, 2015 .