

Income-Tax Department	FORM NO. 15CA <i>(See rule 37BB)</i> Information to be furnished for payments to a non-resident not being a company, or to a foreign company	Ack. No.
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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)

RE	Name of remitter		
MI	PAN of the remitter (if available)		
TT	TAN of the remitter (if available)		
ER	Complete address, email and phone number of the remitter		
RE	Status of remitter ¹		
MI	Residential status of remitter ²		
RE	Name of recipient of remittance		
MI	PAN of the recipient of remittance, if available ³		
TT	Complete address, email ⁴ and phone number ⁵ of the recipient of remittance		
EE	Country to which remittance is made		
RE	Amount payable before TDS (In Indian Currency)		
MI	Aggregate amount of remittances made during the financial year including this proposed remittance		
TT	Name of bank		
AN	Name of the branch of the bank		
CE	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*, [REDACTED] (full name in block letters), son/daughter of [REDACTED] in the capacity of [REDACTED] (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: [REDACTED]

Signature of the person responsible
for paying to non-resident

Date: [REDACTED]

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, exceeds 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.)

RE	Name of remitter	
MI	PAN of the remitter	
TT	TAN of the remitter ¹	
ER	Complete address, email and phone number of the remitter	
	Status of remitter ²	
	Residential status of remitter ³	
RE	Name of recipient of remittance	
MIT	PAN of the recipient of remittance, if available ⁴	
TEE	Complete address, email ⁵ and phone number ⁶ of the recipient of remittance	

A.O.	Section under which order/certificate has been obtained				
OR DE	Name and designation of the Assessing Officer who issued the order/certificate				
R	Date of order/certificate				
	Order/ certificate number				
RE	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.

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

⁵ If available

⁶ If 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										
RE	Name of the remitter											
	PAN of remitter			Area Code			Range Code					
MI				AO Type			AO No					
	Principal Place of Business			TAN of remitter ¹								
ER	Complete address, email and phone number of the remitter											
	Status ²			Residential status of remitter ³								
RE	Name of recipient of remittance											
	PAN of recipient of remittance ⁴											
MI	Status ⁵											
	Address		Country to which remittance is made:									
EE												
	Principal place of business	Email address	(ISD code)- () Phone Number									
AC	(a)	Name of the Accountant ⁶ signing the certificate										
	(b)	Name of the proprietorship/firm of the accountant										
CO	(c)	Address										
	(d)	Registration No. of the accountant										
UN	(e)	Date of certificate (DD/MM/YYYY)										
		Certificate No. ⁷										
A.O.	(a)	Whether any order/ certificate u/s 195(2)/ 195(3)/ 197 of Income-tax Act has been			(Tick) Yes No							

	obtained from the Assessing Officer.				
OR DE	(b) Section under which order/certificate has been obtained				
R	(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)					
RE	1. Country to which remittance is made		Country:		Currency:
MI	2. Amount payable		In foreign currency:		In Indian Rs.
TT	3. Name of the Bank	Branch of the Bank			
AN	4. BSR Code of the bank branch (7 digit)				
CE	5. Proposed date of remittance	(DD/MM/YYYY)			
I.T.	6. Nature of remittance as per agreement/ document				
AC	7. Relevant purpose code as per RBI				
T	8. In case the remittance is net of taxes, whether tax payable has been grossed up?	(Tick)	Yes	<input type="checkbox"/>	No
DT	9. Taxability under the provisions of the Income-tax Act (without considering DTAA)				
AA	(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				
	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	<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	
TD S	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 Date of deduction of tax at source, if any	In foreign currency (DD/MM/YYYY)

VERIFICATION

1. 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. I/We* certify that a certificate has been obtained from an accountant, particulars of which are given in this Form, certifying the amount, nature and correctness of deduction of tax at source. In 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, 1961 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 In 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.

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

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

6 Accountant shall have the meaning as defined in Explanation below sub-section (2) of section 288 of the Income-tax Act, 1961.

7 Please fill the serial number as mentioned in the certificate of the accountant.

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)]

	Name of the remitter								
RE	PAN of the remitter, if available								
MI	TAN of the remitter, if available								
TT	Complete address, email and phone number of the remitter								
ER	Status of remitter ¹								
	Residential status of the remitter ²								
RE	Name of recipient of remittance								
MI	PAN of the recipient of remittance, if available								
TT	Complete address, email ³ and phone number ⁴ of the recipient of remittance								
EE	Country to which remittance is made Country:		Currency:						
	Country of which the recipient of remittance is resident, if available								
RE	Amount payable	In foreign currency:	In Indian Rs.						
MI	Name of the bank		Name of the branch of the bank						
TT	BSR code of the bank branch (7 digit)								
AN	Proposed date of remittance			(DD/MM/YYYY)					
CE	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*, [REDACTED] (full name in block letters), son/daughter of [REDACTED] in the capacity of [REDACTED] (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: [REDACTED]

[REDACTED]
Signature of the person responsible for paying to non-resident

Date: [REDACTED]

[REDACTED]
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.

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3 If available.

4 If available.

For Office Use only	For Office Use Only Receipt No. [REDACTED] Date [REDACTED] Seal and Signature of receiving official
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