

<b>Income tax Department</b>	<b>Form No 15CA (See rule 37BB) Information to be furnished for payments to a non- resident not being a company, to a foreign company</b>	<b>Ack No.</b>
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**Part A**

**(To be filled up if the remittance does not exceed fifty thousand rupees and the aggregate of such remittances made during the financial year does not exceed two lakh fifty thousand rupees)**

<b>Remitter</b>	Name of the remitter
	PAN of the remitter ( if available )
	TAN of the remitter ( if available)
	Complete address, email and phone No. of the remitter
	Status of remitter
<b>Remittee</b>	Name of the recipient of remittance
	PAN of the recipient of remittance (if available)
	Complete address, email and phone No. of the recipient of remittance (if available)
	Country to which remittance is made
<b>Remittance</b>	Amount payable before TDS, if any (In Indian currency)
	Aggregate amount of remittance made during the FY including this proposed remittance
	Name of bank
	Name of the branch of the bank
	Proposed date of remittance
	Nature of remittance
	Please specify whether the remittance is chargeable to tax or not ?
	If the remittance is chargeable to tax, please furnish the following (a) Amount of tax deduction (b) Date of deduction
	If the remittance is not chargeable to tax, please furnish brief reasons for believing so

**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 under take to submit the requisite documents for enabling the income tax authorities to determine the nature and the 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:

Date:

Designation:

\*Delete whichever is not applicable

1. Mandatory if tax deducted
2. Write 1 if company , write 2 if firm, write 3 if individual and write 4 if others
3. If the remittance chargeable to tax, non-furnishing of PAN shall attract the provisions of section 206AA.

**Part B**

**(To be filled up if the remittance is covered by the specified List given in Explanation to rule 37BB and Not chargeable to tax under the provision of Income tax act)**

Remitter	Name of the remitter
	PAN of the remitter ( if available )
	TAN of the remitter ( if available)
	Complete address, email and phone No. of the remitter
	Status of remitter
Remittee	Name of the recipient of remittance
	PAN of the recipient of remittance (if available)
	Complete address, email and phone No. of the recipient of remittance (if available)
	Country to which remittance is made
	Country of which the recipient of remittance is resident, if available
Remittance	Name of bank
	Name of the branch of the bank
	BSR code of the bank branch (7 Digit)
	Proposed date of remittance
	Nature of remittance
	Please specify whether the remittance is chargeable to tax or not ?
	Please furnish the relevant code of the specified list mention below rule 37BB, under which the remittance is covered

2. I certify that I have reason to believe that the remittances as above is not chargeable under the provision of Income tax Act 1961, and is not liable for deduction of tax at source and therefore, does not require a certificate from an Accountant in Form 15CB.

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. 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 further under take to pay the amount of tax not deducted or not paid, as the case may be, alongwith interest due. I/We further undertake to submit the requisite documents for enabling the income tax authorities to determine the nature and the 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:

Date:

Designation:

\*Delete whichever is not applicable

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

**Part C**

**(To be filled up if the remittance is chargeable to tax under the of Income tax , 1961 or the remittance is not covered by the specified List given in explanation to rule 37BB)**

Section A		General Information							
	Name of the remitter	Area code	AO type	Range code	AO no				
Remitter	PAN of the remitter					TAN of remitter			
	Principal place of Business								
	Complete address, email and phone No.								
	Status:	In case of company – If domestic write 1 and if other than domestic write 2							
Remittee	Name of recipient of remittance	PAN recipient of remittance:							
	Status								
	Address					Country to which remittance is made:			
	Principal place of business	Email	(ISD Code) phone No						
Accountant	(a)	Name of the accountant							
	(b)	Name of the proprietorship/firm of the accountant							
	©	Address							
	(d)	Registration no. of the accountant							
	(e)	Date of certificate	Certificate No.						
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 Yes No			
	(b)	Section under which order/ certificate has been obtained							
	©	Name and designation of the assessing officer who issued the order/certificate							
	(d)	Date of order/certificate							
	(e)	Order /Certificate No							
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							
	5.	Proposed Date of remittance	(DD/MM/YYYY)						
	6.	Name of remittance as per agreement/document							
	7.	In case the remittance is net of	Tick Yes No						

		taxes, whether tax payable has been grossed up ?	
I T Act	8.	Taxability under the provisions of the income tax act (without considering DTAA)	Tick Yes No
		(i) Is remittance chargeable to tax in India	
		(ii) If not reasons therefore	
		(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	Tick Yes No
		(i) Whether tax residency certificate is obtained from the recipient of remittance	
		(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 Yes 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 Yes No
	(a) Whether such income is liable to tax in India	Tick Yes No	

DTAA		(b) If so, the basis of arriving at the rate of deduction of tax	
		© 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 Yes No
		(a) Amount of long term capital gains	
		(b) Amount of short term capital gains	
		© basis of arriving of taxable income	
		D. In case of other remittance not covered by sub-items A. B and C	Tick Yes 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	10.	Amount of tax deducted at source	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)

#### Verification

1. I/We \_\_\_\_\_ ( full name in block letter), 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 relevent information has been concealed.
2. I/We certify that the certificate has been obtained from an accountant, particulars which are given in this form, certifying the amount, nature and correctness of deduction of tax at source. I/We certify that certificate/order under section 195(2)/195(3)/197 of Income tax act, 1961, particulars of which are given in this form.

3. 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.
4. I/We further undertake to submit 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.
5. I/We further declare that I/we am/are furnishing this information in my/our capacity as and I/we am/are also competent to sign the return of income as per provisions of section 140 of the income tax act, 1961 and verify it.

Place:

Signature:

Date:

Designation:

\*Delete whichever is not applicable.

For office use only	For office use only Receipt No. Date Seal and Signature of receiving official
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- (i) In case TAN is applied for , please furnish acknowledgement number of the application.
- (ii) Write 1 if company , write 2 if firm, write 3 if individual and write 4 if others.
- (iii) In case of Non-availability of PAN, provision of section 206AA shall be applicable
- (iv) Write 1 if company , write 2 if firm, write 3 if individual and write 4 if others.
- (v) Accountant (other Than an employee) shall have the same meaning as defined in the explanation to section 288 of Income tax Act, 1961
- (vi) Please fill the serial no. as mentioned in the certificate of the accountant.