# [TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II, SECTION 3, SUB-SECTION (i)]

# GOVERNMENT OF INDIA MINISTRY OF FINANCE (DEPARTMENT OF REVENUE) (CENTRAL BOARD OF DIRECT TAXES)

# NOTIFICATION

New Delhi, the 16<sup>th</sup> December, 2015

# **INCOME-TAX**

**G.S.R. 978(E)**.— In exercise of the powers conferred by sub-section (6) of section 195 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

- 1. (1) These rules may be called the Income-tax (21st Amendment) Rules, 2015.
  - (2) They shall come into force on the  $1^{st}$  day of April, 2016.

2. In the Income-tax Rules, 1962 (hereafter referred to as the said rules), for rule 37BB, the following rule shall be substituted, namely:-

**"37BB. Furnishing of information for payment to a non-resident, not being a company, or to a foreign company.**— (1) The person responsible for paying to a non-resident, not being a company, or to a foreign company, any sum chargeable under the provisions of the Act, shall furnish the following, namely:-

(i) the information in Part A of Form No.15CA, if the amount of payment or the aggregate of such payments, as the case may be, made during the financial year does not exceed five lakh rupees;

- (ii) for payments other than the payments referred in clause (i), the information,—
  - (a) in Part B of Form No.15CA after obtaining,—
    - (I) a certificate from the Assessing Officer under section 197; or
    - (II) an order from the Assessing Officer under sub-section (2) or sub-section
       (3) of section 195;
  - (b) in Part C of Form No.15CA after obtaining a certificate in Form No. 15CB from an accountant as defined in the *Explanation* below sub-section (2) of section 288.

(2) The person responsible for paying to a non-resident, not being a company, or to a foreign company, any sum which is not chargeable under the provisions of the Act, shall furnish the information in Part D of Form No.15CA.

(3) Notwithstanding anything contained in sub-rule (2), no information is required to be furnished for any sum which is not chargeable under the provisions of the Act, if,—

(i) the remittance is made by an individual and it does not require prior approval of Reserve Bank of India as per the provisions of section 5 of the Foreign Exchange Management Act, 1999 (42 of 1999) read with Schedule III to the Foreign Exchange (Current Account Transaction) Rules, 2000; or

(ii) the remittance is of the nature specified in column (3) of the specified list below:

Sl. No.	Purpose code as per RBI	Nature of payment
(1)	(2)	(3)
1	S0001	Indian investment abroad-in equity capital (shares)
2	S0002	Indian investment abroad-in debt securities
3	S0003	Indian investment abroad-in branches and wholly owned subsidiaries
4	S0004	Indian investment abroad-in subsidiaries and associates
5	S0005	Indian investment abroad-in real estate
6	S0011	Loans extended to Non-Residents
7	S0101	Advance payment against imports
8	S0102	Payment towards imports-settlement of invoice
9	S0103	Imports by diplomatic missions
10	S0104	Intermediary trade
11	S0190	Imports below Rs.5,00,000-(For use by ECD offices)
12	S0202	Payment for operating expenses of Indian shipping companies operating abroad.
13	S0208	Operating expenses of Indian Airlines companies operating abroad
14	S0212	Booking of passages abroad - Airlines companies

## **SPECIFIED LIST**

16S0302Travel under basic travel quota (BTQ)17S0303Travel for pilgrimage18S0304Travel for medical treatment19S0305Travel for education (including fees, hostel expenses etc.)20S0401Postal services21S0501Construction of projects abroad by Indian companies including import of goods at project site22S0602Freight insurance - relating to import and export of goods23S1011Payments for maintenance of offices abroad24S1201Maintenance of Indian embassies abroad25S1202Remittance by foreign embassies in India26S1301Remittance towards personal gifts and donations28S1303Remittance towards grants and donations to othe Governments29S1304Remittance towards grants and donations to othe Governments30S1305Contributions or donations by the Government to international institutions31S1306Remittance towards payment or refund of taxes								
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exports	31	S1306	Remittance towards payment or refund of taxes					
33S1503Payments by residents for international bidding.	32	S1501	Refunds or rebates or reduction in invoice value on account of exports					
	33	S1503	Payments by residents for international bidding.					

(4) The information in Form No. 15CA shall be furnished,-

(i) electronically under digital signature in accordance with the procedures, formats and standards specified by the Principal Director General of Income-tax (Systems) under sub-rule (8) and thereafter printout of the said form shall be submitted to the authorised dealer, prior to remitting the payment; or

(ii) electronically in accordance with the procedures, formats and standards specified by the Principal Director General of Income-tax (Systems) under sub-rule (8) and thereafter signed printout of the said form shall be submitted to the authorised dealer, prior to remitting the payment.

(5) An income-tax authority may require the authorised dealer to furnish the signed printout of Form No.15CA referred to in clause (ii) of sub-rule (4) for the purposes of any proceedings under the Act.

(6) The certificate in Form No. 15CB shall be furnished and verified electronically in accordance with the procedures, formats and standards specified by the Principal Director-General of Income-tax (Systems) under sub-rule (8).

(7) The authorised dealer shall furnish a quarterly statement for each quarter of the financial year in Form No.15CC to the Principal Director General of Income-tax (Systems) or the person authorised by the Principal Director General of Income-tax (Systems) electronically under digital signature within fifteen days from the end of the quarter of the financial year to which such statement relates in accordance with the procedures, formats and standards specified by the Principal Director General of Income-tax (Systems) under sub-rule (8).

(8) The Principal Director General of Income-tax (Systems) shall specify the procedures, formats and standards for the purposes of furnishing and verification of Form 15CA, Form 15CB and Form 15CC and shall be responsible for the day-to-day administration in relation to the furnishing and verification of information, certificate and quarterly statement in accordance with the provisions of sub-rules (4), (6) and (7).

*Explanation.*— For the purposes of this rule 'authorised dealer' means a person authorised as an authorised dealer under sub-section (1) of section 10 of the Foreign Exchange Management Act, 1999 (42 of 1999).".

3. In the said rules, in Appendix-II, for Form No.15CA and Form No. 15CB, the following Forms shall be substituted, namely:-

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

## 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)

	Name of remitter	
R	PAN of the remitter (if available)	
REMITTER	TAN of the remitter (if available)	
EMI	Complete address, email and phone number of the remitter	
Я	Status of remitter <sup>1</sup>	
	Residential status of remitter <sup>2</sup>	
ш	Name of recipient of remittance	
TTE	PAN of the recipient of remittance, if available <sup>3</sup>	
REMITTEE	Complete address, email <sup>4</sup> and phone number <sup>5</sup> of the recipient of remittance	
R	Country to which remittance is made	
	Amount payable before TDS (In Indian Currency)	
	Aggregate amount of remittances made during the financial year including this	
	proposed remittance	
Щ	Name of bank	
ANC	Name of the branch of the bank	
TT/	Proposed date of remittance	
REMITTANCE	Nature of remittance	
RI	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.

<sup>1</sup> Write 1 if company, write 2 if firm, write 3 if individual and write 4 if others.

<sup>4.</sup> If available

<sup>5.</sup> If available

<sup>&</sup>lt;sup>2</sup> 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

<sup>&</sup>lt;sup>3</sup> In case of non-availability of PAN, provisions of section206AA shall be applicable

#### 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.)

	Name of remitter						
×.	PAN of the remitter						
TTE	TAN of the remitter <sup>1</sup>						
REMITTER	Complete address, email and phone nu	umber of the remitter					
RI	Status of remitter <sup>2</sup>						
	Residential status of remitter <sup>3</sup>						
ш	Name of recipient of remittance						
ITE	PAN of the recipient of remittance, if	available <sup>4</sup>					
REMITTEE	Complete address, email <sup>5</sup> and phone m						
Ч							
н	Section under which order/certificate has b						
A.O. ORDER	Name and designation of the Assessing Of						
OR A	Date of order/certificate						
	Order/ certificate number						
	Country to which remittance is made	Country:	Currency:				
	Amount payable	In foreign currency:	In Indian Rs.				
	Name of the Bank	Branch of the Bank					
E	BSR Code of the bank branch (7 digit)						
Ž	Proposed date of remittance		(DD/MM/YYYY)				
μ	Nature of remittance as per agreement/ door						
REMITTANCE	Please furnish the relevant purpose co						
RE	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.

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

<sup>2</sup>Write 1 if company, write 2 if firm, write 3 if individual and write 4 if others.

<sup>&</sup>lt;sup>3</sup> 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

<sup>&</sup>lt;sup>4</sup>In case of non-availability of PAN, provisions of section206AA shall be applicable

<sup>&</sup>lt;sup>5</sup>If available

<sup>&</sup>lt;sup>6</sup>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)

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EL	-		-		1	1	6.4					_								
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EE		Statu	us <sup>5</sup>														•			
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					_															
		(b)	Name of the prop	rietor	ship/firn	n of tl	he acc	ountar	nt											
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LAD		(0)	(c) Address																	
N N																				
ACCOUNTANT																				
	(d) Registration no. of the accountant																			
	-	(a)	b) Date of certificate (DD/MM/YYYY)							Certifica	ta No 7							-		
		(e)	Date of certificati	e (DD	/101101/1	111,	)				Certifica	ue no.								
		(a)	Whether any orde							of	(Tick)		Yes		No					
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VI         Image: construction of the second se		10.	If any relief is claimed under DTAA- (i) whether tax residency certificate is	(Tick) Yes No	
Mature of payment as per DTAA     Nature of payment as per DTAA       (iv) tax liability as per DTAA     In Indian Rs.       (iv) tax liability as per DTAA     In Indian Rs.       (iv) tax liability as per DTAA     In Indian Rs.       (iv) tax liability as per DTAA     In Indian Rs.       (iv) tax liability as per DTAA     In Indian Rs.       (iv) tax liability as per DTAA     In Indian Rs.       (iv) tax liability as per DTAA     In Indian Rs.       (iv) tax liability as per DTAA     In Indian Rs.       (iv) tax liability as per DTAA     In Indian Rs.       (iv) tax liability as per DTAA     In Indian Rs.       (iv) tax liability as per DTAA     In Indian Rs.       (iv) tax liability as per DTAA     As per DTAA (%6)       (iv) tax liability as per DTAA     As per DTAA (%6)       (iv) tax liability as per DTA     As per DTAA (%6)       (iv) tax liability as per bility as per DTA     As per DTAA (%6)			(ii) please specify relevant DTAA		
Yet       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) The amount of income liable to tax in India       India       India       India         (b) The basis of arriving at the rate of deduction of tax.       (Tick)       Yes       No         (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       (c) basis of arriving at taxable income       No         D. In case of other remittance not covered by sub-items of such article of the applicable In India as per DTAA       No         (c) If yes, rate of TDS required to be deducted in terms of such article of the applicable DTAA       In foreign currency In Indian Rs.         (d) if non, please funnish brief reasons thereof specifying relevant article of DTAA       In Indian Rs.         (1).       Amoun					
Yet       A. If the remittance is for royalties, fee for technical services, interest, dividend, for (choical services), interest, dividend, ditext, ditext, dividend, ditext, dividend, dividend, di			(iv) taxable income as per DTAA	In Indian Rs.	
YEI       Image: Construction of the second of			(v) tax liability as per DTAA	In Indian Rs.	
YEG       (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) The amount of income liable to tax in India       (b) The basis of arriving at the rate of deduction of tax.         (b) The basis of arriving at the rate of deduction of tax.       (Tick) Yes No         (c) In case the remittance is on account of log term capital gains       (Tick) Yes No         (b) amount of long term capital gains       (C) basis of arriving at taxable income         (c) basis of arriving at taxable income       (C) basis of arriving at taxable income         (a) Please specify nature of remittance       No         (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       In foreign currency         11.       Amount of tax deducted at source       In foreign currency         12.       Rate of TDS       As per Income-tax Act (%)			for technical services, interest, dividend, etc,(not connected with permanent establishment) please indicate:-	(Tick) Yes No	
Yet       business income, please indicate:-         (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:-         (a) amount of short-term capital gains         (c) basis of arriving at taxable income         (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         (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         11.       Amount of tax deducted at source         11.       Amount of tax deducted at source         12.       Rate of TDS         As per Income-tax Act (%) or As per DTAA (%)			(b) Rate of TDS required to be deducted in terms of such article of the applicable	As per DTAA (%)	
India       India         (b) The basis of arriving at the rate of deduction of tax.       (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:- <ul> <li>(a) amount of long term capital gains</li> <li>(b) amount of short-term capital gains</li> <li>(c) basis of arriving at taxable income</li> <li>D. In case of other remittance not covered by sub-items A,B and C</li> <li>(a) Please specify nature of remittance</li> <li>(b) Whether taxable in India as per DTAA</li> <li>(c) If yes, rate of TDS required to be deducted in terms of such article of the applicable DTAA</li> <li>(d) if not, please furnish brief reasons thereof specifying relevant article of DTAA</li> </ul> In foreign currency         11.       Amount of tax deducted at source       In foreign currency         12.       Rate of TDS       As per Income-tax Act (%) or As per DTAA (%)				(Tick) Yes No	
Image: Second state of the second state s	DTAA				
Provide       Capital gains, please indicate:- <ul> <li>(a) amount of long term capital gains</li> <li>(b) amount of short-term capital gains</li> <li>(c) basis of arriving at taxable income</li> <li>(c) basis of other remittance not covered by sub-items A,B and C</li> <li>(a) Please specify nature of remittance</li> <li>(b) Whether taxable in India as per DTAA</li> <li>(c) If yes, rate of TDS required to be deducted in terms of such article of the applicable DTAA</li> <li>(d) if not, please furnish brief reasons thereof specifying relevant article of DTAA</li> <li>(d) if not, please furnish brief reasons thereof specifying relevant article of DTAA</li> </ul> In foreign currency <ul> <li>In Indian Rs.</li> <li>In Indian Rs.</li> <li>Rate of TDS</li> <li>As per Income-tax Act (%)</li></ul>					
Image: Section of the section of th			capital gains, please indicate:-	(Tick) Yes No	
Image: Section of the section of th			(a) amount of long term capital gains		
Sector       Image: constraint of the sector o			(b) amount of short-term capital gains		
Set       11.       Amount of tax deducted at source       In foreign currency         12.       Rate of TDS       As per DTAA (%)			(c) basis of arriving at taxable income		
(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         11.       Amount of tax deducted at source         In Indian Rs.         12.       Rate of TDS         Image: Comparison of the comparison				(Tick) Yes No	
Image: Provide the splicable DTAA       Image: Provide the splicable DTAA         (d) if not, please furnish brief reasons thereof specifying relevant article of DTAA       Image: Provide the splicable DTAA         11.       Amount of tax deducted at source       In foreign currency         11.       Amount of tax deducted at source       In Indian Rs.         12.       Rate of TDS       As per Income-tax Act (%)         Image: Provide the splicable DTAA       Image: Provide the splicable DTAA			(b) Whether taxable in India as per DTAA		
Image: Provide the proof specifying relevant article of DTAA     Image: Proof specifying relevant article of DTAA       11.     Amount of tax deducted at source     In foreign currency       12.     Rate of TDS     As per Income-tax Act (%)       0r     or       As per DTAA (%)			deducted in terms of such article of the		
In Indian Rs.       12.     Rate of TDS       As per Income-tax Act (%)       or       As per DTAA (%)			thereof specifying relevant article of DTAA		
12.     Rate of TDS     As per Income-tax Act (%) or As per DTAA (%)		11.	Amount of tax deducted at source		
1 , ,	SQ	12.	Rate of TDS	As per Income-tax Act (%) or	
13. Actual amount of remittance after TDS In foreign currency		13.	Actual amount of remittance after TDS	As per DTAA (%) In foreign currency	
14.     Date of deduction of tax at source, if any     (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.

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

<sup>2</sup>Write 1 if company, write 2 if firm, write 3 if individual and write 4 if others.

<sup>3</sup> 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

- <sup>4</sup>In case of non-availability of PAN, provisions of section206AA shall be applicable
- <sup>5</sup> Write 1 if company, write 2 if firm, write 3 if individual and write 4 if others.
- <sup>6</sup>Accountant shall have the meaning as defined in Explanation below sub-section (2) of section 288 of the Income-tax Act, 1961.
- <sup>7</sup>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)]

	NY 0.1								
	Name of the remitter								
~	PAN of the remitter, if available								
REMITTER	TAN of the remitter, if available								
KEMI	Complete address, email and phone num	ber of the rem	itter						
ł	Status of remitter <sup>1</sup>					[			
	Residential status of the remitter <sup>2</sup>								
	Name of recipient of remittance								
LEE	PAN of the recipient of remittance, if av								
REMITTEE	Complete address, email <sup>3</sup> and phone num								
RE	Country to which remittance is made		Count	:y:		Currency:			
	Country of which the recipient of remitta								
	Amount payable	In foreign curr	ency:			In India	an Rs.		
щ	Name of the bank		Name	of the b	ranch of	the ban	k		
LANC	BSR code of the bank branch (7 digit)								
REMITTANCE	Proposed date of remittance	YY)							
	Nature of remittance								
	Please furnish the relevant purpose code	as per RBI							
1	•								

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

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

Date:

\* Delete whichever is not applicable.

<sup>1</sup> Write 1 if company, write 2 if firm, write 3 if individual and write 4 if others.

<sup>2</sup> 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

<sup>3</sup> If available

<sup>4</sup> 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 accountant<sup>1</sup>

I/We*	have	examined	the	agreement	(wherever	applicable)	between				
Mr./Ms./M/s* and Mr./Ms./M/s*											
	(Remitters) (Beneficiary)										
requiring	the abo	ove remittance	as well	as the relevant (	locuments and	books of accourt	nt required				

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 :-

Α		and address of the beneficiary of the		
	remitt		~	a
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) Yes No	
	8.	Taxability under the provisions of the Income-tax Act (without considering DTAA) (i) is remittance chargeable to tax in India	(Tick) Yes No	
		(ii) if not reasons thereof		
		<ul><li>(iii) if yes,</li><li>(a) the relevant section of the Act under which the remittance is covered</li></ul>		
		(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 (ii) please specify relevant DTAA	(Tick) Yes No	
		(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) 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
	(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) Yes 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) 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	
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
12	Date of deduction of tax at source, if any	(DD/MM/YYYY)
15.	Due of deduction of tax at source, if any	

Certificate No.<sup>2</sup>

Signature : Name:

Name of the proprietorship/ firm:

Address:

# Registration No.:

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.
 <sup>2</sup> Certificate number is an internal number to be given by the Accountant.

 $\ast$  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,	Amount o remittance	f	Date of remittance	Country which remittance	Purpose Code as per RBI
				if available				made	

## Verification

Place .....

Signature .....

Date .....

[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  $26^{th}$  March, 1962 and last amended vide notification number S.O.3357 (E), dated the  $11^{th}$  December, 2015.