

<b>Income-Tax Department</b>	<b>FORM NO. 15CA</b> (See rule 37BB) <b>Information to be furnished for payments, chargeable to tax, to a non-resident not being a company, or to a foreign company</b>	Ack. No. <span style="border: 1px solid black; display: inline-block; width: 40px; height: 30px; vertical-align: middle;"></span>
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**Part A**

**(To be filled up if the remittance is chargeable to tax and 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 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 <sup>1</sup>		
<b>REMITTEE</b>	Name of recipient of remittance		
	PAN of the recipient of remittance, if available <sup>2</sup>		
	Complete address, email <sup>3</sup> and phone number <sup>4</sup> of the recipient of remittance		
	Country to which remittance is made		
<b>REMITTANCE</b>	Amount payable before TDS (In Indian Currency)		
	Aggregate amount of remittance made during the financial year including this proposes remittance		
	Name of bank		
	Name of the branch of the bank		
	Proposed date of remittance		
	Nature of remittance		
	Tax deducted—		
	(a) Amount of tax deducted		
(b) 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: \_\_\_\_\_

Date: \_\_\_\_\_

Designation: \_\_\_\_\_

\* 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>. If the remittance is chargeable to tax, non-furnishing of PAN shall attract the provisions of section 206AA.

<sup>3</sup>. If available.

<sup>4</sup>. If available.

### Part B

(To be filled up if the remittance is chargeable to tax and exceeds fifty thousand rupees and the aggregate of such remittances made during the financial year exceeds two lakh fifty thousand rupees)

Section A		GENERAL INFORMATION											
REMITTER	Name of the remitter												
	PAN of remitter		Area Code	AO Type	Range Code	AO No							
	Area Code												
	Principal Place of Business		TAN of remitter <sup>1</sup>										
	Complete address, email and phone number of the remitter												
Status <sup>ii</sup>		<input type="checkbox"/>	In case of company - If domestic, write '1' and if other than domestic, --write '2'										
REMIITEE	Name of recipient of remittance									PAN of recipient of remittance <sup>iii</sup>			
	Status <sup>iv</sup>		<input type="checkbox"/>										
	Address									Country to wish remittance is made:			
	Principal place of business		Email address					(ISD code) -Phone Number					
ACCOUNTANT	(a)	Name of the Accountant <sup>v</sup> 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. <sup>vi</sup>									
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.	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. ACT	8.	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	9.	If any relief is claimed under DTAA-	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> 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) <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	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	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> (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.
2. 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. I/We\* certify that certificate/order under section 195(2)/195(3)/197 of the 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 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.
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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<sup>i</sup> In case TAN is applied for, please furnish acknowledgement number of the application.

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

<sup>iii</sup> In case of non-availability of PAN, provisions of section 206AA shall be applicable.

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

<sup>v</sup> Accountant (other than an employee) shall have the same meaning as defined in the Explanation to Section 288 of Income-tax Act, 1961.

<sup>vi</sup> Please fill the serial number as mentioned in the certificate of the accountant