Form No. 15CB

(See rule 37BB)

Certificate of an accountant ¹

(Re	mit nitta	have examined the agreement (wherever applicable) ters) and Mr./Ms./M/s*	(Beneficiary) requirir account required for ascertainir	ng the above ng the nature of
		reby certify the following :-		•
A	Na	me and address of the beneficiary of the remittance		
В	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	(Tick) Yes No	
		payable has been grossed up?		
	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		
		(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	(Tick) Yes No	
		certificate is obtained from the recipient of remittance		
		(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	(Tick) Yes No	
		for technical services, interest, dividend, etc,(not connected with permanent establishment) please indicate:-		

(a) Article of DTAA

	TDS required to be deducted in e of the applicable DTAA	terms of	As per	DTA/	A (%)			
B. In case	the remittance is on account of b	usiness	(Tick)	Yes			I	No
income, ple	ease indicate:-							ĺ
(a) Whether	er such income is liable to tax in	India	(Tick)	Yes			1	No
(b) If so, the of tax.	ne basis of arriving at the rate of	deduction						
	olease furnish brief reasons there relevant article of DTAA	of,						
C. In case t	the remittance is on account of c	apital	(Tick)	Yes			1	No
gains, plea	se indicate:-					-		
(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 l	by sub-	(Tick)	Yes			l	No
items A, B	and C							ĺ
(a) Please	specify nature of remittance							
(b) Whether	er 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							
	please furnish brief reasons there relevant article of DTAA	eof,						
10 Amount of	Amount of TDS		In foreign currency					
		In Indian Rs.						
11 Rate of TD			As per Income-tax Act (%) or As per DTAA (%)				or	
	ount of remittance after TDS		In forei	gn cui	rrency	7		
Date of dec	duction of tax at source, if		(DD/M	IM/Y	YYY	Y)	

Certificate No. ²	
	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.

·Certificate number is an internal number to be given by the Accountant. * Delete whichever is not applicable.