

Form No. 15CB

(See rule 37BB)

Certificate of an accountant¹

I/We* have examined the agreement (wherever applicable) between Mr./Ms./M/s* (Remitters) and Mr./Ms./M/s* (Beneficiary) 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 :-

A	Name and address of the beneficiary of the remittance		
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 <input type="checkbox"/> No <input type="checkbox"/>
	8.	Taxability under the provisions of the Income-tax Act (without considering DTAA)	
		(i) is remittance chargeable to tax in India	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
		(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 certificate is obtained from the recipient of remittance	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
		(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 for technical services, interest, dividend, etc,(not connected with permanent establishment) please indicate:-	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
		(a) Article of DTAA	

Certificate No.²

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Signature :

Name:

Name of the proprietorship/ firm:

Address:

Registration No.:

1.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.

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