

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

<b>RE</b>	Name of remitter			
	PAN of the remitter (if available)			
<b>MI</b>	TAN of the remitter (if available)			
<b>TT</b>	Complete address, email and phone number of the remitter			
<b>ER</b>	Status of remitter <sup>1</sup>			
	Residential status of remitter <sup>2</sup>			
<b>RE</b>	Name of recipient of remittance			
<b>MI</b>	PAN of the recipient of remittance, if available <sup>3</sup>			
<b>TT</b>	Complete address, email <sup>4</sup> and phone number <sup>5</sup> of the recipient of remittance			
<b>EE</b>	Country to which remittance is made			
<b>RE</b>	Amount payable before TDS (In Indian Currency)			
	Aggregate amount of remittances made during the financial year including this proposed remittance			
<b>MI</b>	Name of bank			
<b>TT</b>	Name of the branch of the bank			
<b>AN</b>	Proposed date of remittance			
<b>CE</b>	Nature of remittance			
	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>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> In case of non-availability of PAN, provisions of section 206AA shall be applicable

4. If available

5. If available

## 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, exceeds 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.)**

<b>RE</b>	Name of remitter	
	PAN of the remitter	
<b>MI</b>	TAN of the remitter <sup>1</sup>	
<b>TT</b>	Complete address, email and phone number of the remitter	
<b>ER</b>	Status of remitter <sup>2</sup>	
	Residential status of remitter <sup>3</sup>	
<b>RE</b>	Name of recipient of remittance	
<b>MIT</b>	PAN of the recipient of remittance, if available <sup>4</sup>	
<b>TEE</b>	Complete address, email <sup>5</sup> and phone number <sup>6</sup> of the recipient of remittance	

<b>A.O. OR DE R</b>	Section under which order/certificate has been obtained			
	Name and designation of the Assessing Officer who issued the order/certificate			
	Date of order/certificate			
	Order/ certificate number			
<b>RE MI TT AN CE</b>	Country to which remittance is made		Country: _____	Currency: _____
	Amount payable	_____	In foreign currency:	In Indian Rs. _____
	Name of the Bank	_____	Branch of the Bank	_____
	BSR Code of the bank branch (7 digit)			____ ____ ____ ____ ____
	Proposed date of remittance			(DD/MM/YYYY)
	Nature of remittance as per agreement/ document			_____
	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\* 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>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 section 206AA shall be applicable.

<sup>5</sup> If available

<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)**

Section A		GENERAL INFORMATION												
RE MI TT ER	Name of the remitter													
	PAN of remitter		Area Code				Range Code							
			AO Type				AO No							
	Principal Place of Business		TAN of remitter <sup>1</sup>											
	Complete address, email and phone number of the remitter													
	Status <sup>2</sup>				Residential status of remitter <sup>3</sup>									
RE MI TT EE	Name of recipient of remittance													
	PAN of recipient of remittance <sup>4</sup>													
	Status <sup>5</sup>													
	Address		Country to which remittance is made:											
	Principal place of business		Email address		(ISD code)- ( ) Phone Number									
AC CO UN TA NT	(a)	Name of the Accountant <sup>6</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>7</sup>												
A.O.	(a)	Whether any order/ certificate u/s 195(2)/ 195(3)/ 197 of Income-tax Act has been	(Tick) .... Yes .... No											

<b>ORDER</b>		obtained from the Assessing Officer.	
	(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)									
<b>REMITTANCE INFORMATION</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.	Relevant purpose code as per RBI									
	8.	In case the remittance is net of taxes, whether tax payable has been grossed up?	(Tick)	Yes		No					
	9.	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>INCOME TAX</b>	(b)	the amount of income chargeable to tax									
	(c)	the tax liability									
	(d)	basis of determining taxable income and tax liability									
	(e)										
<b>DTAA</b>	10.	If any relief is claimed under DTAA-(i) whether tax residency certificate is obtained from the recipient of remittance	(Tick)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No				
	(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	<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	
<b>TDS</b>	11. Amount of tax deducted at source	In foreign currency <input type="text"/>
		In Indian Rs. <input type="text"/>
	12. Rate of TDS	As per Income-tax Act (%) <input type="text"/> or As per DTAA (%) <input type="text"/>
	13. Actual amount of remittance after TDS Date of deduction of tax at source, if any	In foreign currency (DD/MM/YYYY) <input type="text"/>

### 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 section 206AA 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)]**

<b>RE</b>	Name of the remitter			
	PAN of the remitter, if available			
<b>MI</b>	TAN of the remitter, if available			
<b>TT</b>	Complete address, email and phone number of the remitter			
<b>ER</b>	Status of remitter <sup>1</sup>			
	Residential status of the remitter <sup>2</sup>			
<b>RE</b>	Name of recipient of remittance			
<b>MI</b>	PAN of the recipient of remittance, if available			
<b>TT</b>	Complete address, email <sup>3</sup> and phone number <sup>4</sup> of the recipient of remittance			
<b>EE</b>	Country to which remittance is made Country:		Currency:	
	Country of which the recipient of remittance is resident, if available			
<b>RE</b>	Amount payable	In foreign currency:	In Indian Rs.	
<b>MI</b>	Name of the bank	Name of the branch of the bank		
<b>TT</b>	BSR code of the bank branch (7 digit)			
<b>AN</b>	Proposed date of remittance		(DD/MM/YYYY)	
<b>CE</b>	Nature of remittance			
	Please furnish the relevant purpose code as per RBI			

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

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

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

\* Delete whichever is not applicable.

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

2 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.

3 If available.

4 If available.

For Office Use only	For Office Use Only
	Receipt No. _____
	Date _____
	Seal and Signature of receiving official