

# FORM NO. 15CA [See rule 37BB]



Information to be furnished for payments to a non-resident not being a company, or to a foreign company

**Acknowledgement Number –**

→ Ensure Form 15 CA is submitted online and Acknowledgement Number is generated

## 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

### Remitter

Name of the remitter	
PAN of the remitter, if available	
TAN of the remitter, if available	
Complete Address of the remitter	
Email of the remitter	
Phone Number of the remitter	
Status of remitter	Individual
Residential Status of the remitter	Non-Resident

→ Status should be Individual  
Residential Status should be Non-Resident

### Remittee

Name of recipient of remittance	
PAN of the recipient of remittance, if available	
Complete Address of the recipient of remittance	
Email of the recipient of remittance	
Phone Number of the recipient of remittance	
Country to which remittance is made	India
Currency	Indian Rupee

→ Country to which remittance is made should be India  
Currency should be INR

## Remittance

Amount payable	
In foreign currency	
In Indian (₹)	
Name of the Bank	
Name of the branch of the bank	
BSR code of the bank branch (7 digit)	
Name of the Authorized dealer	
Branch Address of the Authorized dealer	
Proposed date of remittance	
Nature of remittance	
Please furnish the relevant purpose code as per RBI	

 Enter purpose code of transfer

## Verification

I, \_\_\_\_\_, 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 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.

Name of the person responsible for paying to non-resident

Designation of the person responsible for paying to non-resident

Place

Date

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## 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

### Remitter

Name of the remitter	
PAN of the remitter	
TAN of the remitter	
Complete Address of the remitter	
Email of the remitter	
Phone Number of the remitter	
Status	Individual
Residential Status of remitter	Non-Resident

→ Status should be Individual  
Residential Status should be Non-Resident

### Remittee

Name of recipient of remittance	
PAN of the recipient of remittance	
Status	
Address	
Email address	
Phone Number	
Country to which remittance is made	
Principal Place of Business	

## AO Order

Section under which order/certificate has been obtained	
Name and designation of the Assessing Officer who issues the order/certificate	
Date of order/certificate	
Order/certificate number	

## Remittance

Country to which remittance is made	India
Currency	Indian Rupee
Amount Payable	
In foreign currency	
In Indian (₹)	
IFSC Code	
Name of Bank	
Branch of the bank	
BSR Code of the bank branch (7 digit)	
Name of Authorized Dealer	
Branch Address of the authorized dealer	
Proposed date of remittance	
Nature of remittance as per agreement/document	
Relevant purpose code as per RBI	
Amount of tax deducted at source	
In foreign currency	
In Indian (₹)	
Rate of TDS as per Income-tax Act (%) or As per DTAA (%)	
Actual amount of remittance after TDS (In foreign currency)	
TDS Date of deduction of tax at source, if any	

Country to which remittance is made should be India  
Currency should be INR

Enter purpose code of transfer

## Verification

I, \_\_\_\_\_, 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 certify that a certificate 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 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.

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## Part C

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 a certificate in Form No. 15CB from an accountant as defined in the Explanation below subsection (2) of section 288 has been obtained.

## Section A - GENERAL INFORMATION

### Remitter

Name of the remitter	
PAN of the remitter	
TAN of the remitter	
Area Code	
AO Type	
Range Code	
AO No	
Principal Place of Business	
Complete Address of the remitter	
Email of the remitter	
Phone Number of the remitter	
Status	Individual
Residential Status of remitter	Non-Resident

→ Status should be Individual  
Residential Status should be Non-Resident

### Remittee

Name of recipient of remittance	
PAN of the recipient of remittance	

Status	
Address	
Email address	
Phone Number	
Country to which remittance is made	
Principal Place of Business	

### Accountant

a. Name of the Accountant signing the certificate	
b. Name of the proprietorship/firm of the accountant	
c. Address	
d. Registration no. of the accountant	
e. Date of certificate	
f. Certificate No.	

## Section B - PARTICULARS OF REMITTANCE AND TDS (as per certificate of the accountant)

### Remittance

1.	Country to which remittance is made	India
	Currency	Indian Rupee
2.	Amount Payable	
	In foreign currency	
	In Indian (₹)	
3.	IFSC Code	
	Name of Bank	
	Branch of the bank	
4.	BSR Code of the bank branch (7 digit)	
5.	Name of Authorized Dealer	
	Branch Address of the authorized dealer	
6.	Proposed date of remittance	
7.	Nature of remittance as per agreement/document	
8.	Relevant purpose code as per RBI	
9.	In case the remittance is net of taxes, whether tax payable has been grossed up	

Country to which remittance is made should be India  
Currency should be INR

Enter Purpose Code of transfer

**I.T. Act**

10.	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**

11.	If any relief is claimed under DTAA	
	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	
	v. Tax liability as per DTAA	
A.	If the remittance is for royalties, fee for technical services, interest, dividend, etc,(not connected with permanent establishment), please indicate	
	a. Article of DTAA	
	b. Rate of TDS required to be deducted in terms of such article of the applicable DTAA (%)	
B.	In case the remittance is on account of 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 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	
	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

12.	Amount of tax deducted at source	
	In foreign currency	
	In Indian (₹)	
13.	Rate of TDS as per Income-tax Act (%) or As per DTAA (%)	
14.	Actual amount of remittance after TDS (In foreign currency)	
15.	TDS Date of deduction of tax at source, if any	

### Verification

I, \_\_\_\_\_, 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, 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 undertake to pay the amount of tax not deducted or not paid, as the case may be, along with interest due. I shall also be subject to the provisions of penalty for the said default as per the provisions of the Income-tax Act, 1961.

I, 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, 1961 as a person responsible for deduction of tax at source.

Name of the person responsible for paying to non-resident

Designation of the person responsible for paying to non-resident

Place

Date



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## 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)

### Remitter

Name of the remitter	
PAN of the remitter, if available	
TAN of the remitter, if available	
Complete Address of the remitter	
Email of the remitter	
Phone Number of the remitter	
Status of remitter	Individual
Residential Status of the remitter	Non-Resident

→ Status should be Individual  
Residential Status should be Non-Resident

### Remittee

Name of recipient of remittance	
PAN of the recipient of remittance, if available	
Complete Address of the recipient of remittance	
Email of the recipient of remittance	
Phone Number of the recipient of remittance	
Country to which remittance is made Country	India
Currency	Indian Rupee
Country of which the recipient of remittance is resident, if available	

→ Country to which remittance is made should be India  
Currency should be INR

## Remittance

Amount payable	
In foreign currency	
In Indian (₹)	
Name of the Bank	
Name of the branch of the bank	
BSR code of the bank branch (7 digit)	
Name of the Authorized dealer	
Branch Address of the Authorized dealer	
Proposed date of remittance	
Nature of remittance	
Please furnish the relevant purpose code as per RBI	

→ Enter Purpose Code of transfer

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, \_\_\_\_\_, 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. 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 undertake to pay the amount of tax not deducted or not paid, as the case may be, along with interest due. I shall also be subject to the provisions of penalty for the said default as per the provisions of the Income-tax Act, 1961. I 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.

Name of the person responsible for paying to non-resident

Designation of the person responsible for paying to non-resident

Place

Date