

Income-tax Department	FORM NO. 15CA [See rule 37BB]	Ack. No.
	Information to be furnished for payments to a non-resident not being a company, or to a foreign company	

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 remitter	
	[Permanent Account Number or Aadhaar Number] of the remitter (if available)	
	TAN of the remitter (if available)	
	Complete address, email and phone number of the remitter	
	Status of remitter ¹	☐
	Residential status of remitter ²	
REMITTEE	Name of recipient of remittance	
	[Permanent Account Number or Aadhaar Number] of the recipient of remittance, if available ³	
	Complete address, email and phone number of the recipient of remittance	
	Country to which remittance is made	
REMITTANCE	Amount payable before TDS (In Indian Currency)	
	Aggregate amount of remittances made during the financial year including this proposed remittance	
	Name of bank	
	Name of the branch of the bank	
	Proposed date of remittance	
	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.

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 In case of non-availability of [Permanent Account Number or Aadhaar Number] 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)

REMITTEE	Name of remitter	
	[Permanent Account Number or Aadhaar Number] of the remitter	

	TAN of the remitter		
	Complete address, email and phone number of the remitter		
	Status of remitter ²		☐
	Residential status of remitter ³		
REMITTEE	Name of recipient of remittance		
	[Permanent Account Number or Aadhaar Number] of the recipient of remittance, if available ⁴		
	Complete address, email ⁵ and phone number ⁶ of the recipient of remittance		
A.O. ORDER	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		
REMITTANCE	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.

¹In case TAN is applied for, please furnish acknowledgement number of the application.

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

³ 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.

⁴ In case of non-availability of [Permanent Account Number or Aadhaar Number], provisions of section 206AA shall be applicable

⁵If available

⁶If 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											
REMITTER	Name of the remitter												
	[Permanent Account Number or Aadhaar Number] of remitter												
	Principal Place of Business												
	Complete address, email and phone number of the remitter												
	Area Code	AO Type	Range Code	AO No									
	TAN of remitter ¹												

	Status ²	☐	Residential status of remitter ³	☐
REMITTEE	Name of recipient of remittance		[Permanent Account Number or Aadhaar Number] of the recipient of remittance ⁴	
	Status ⁵		☐	
	Address		Country to which remittance is made:	
	Principal place of business		Email address	(ISD code)-Phone Number ()
ACCOUNTANT	(a)	Name of the Accountant ⁶ 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. ⁷
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) ☐ Yes ☐ 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.	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	
I.T.A.C T	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) the amount of income chargeable to tax		
		(c) the tax liability		
		(d) basis of determining taxable income and tax liability		
DTAA	10.	If any relief is claimed under DTAA- (i) whether tax residency certificate is obtained from the recipient of remittance	(Tick) ☐ Yes ☐ 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	(Tick) ☐ Yes ☐ No	

		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	As per DTAA (%)
		B. In case the remittance is on account of business income, please indicate:-	(Tick) ☐ Yes ☐ 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) ☐ Yes ☐ 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) ☐ Yes ☐ 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	11.	Amount of tax deducted at source	In foreign currency In Indian Rs.
	12.	Rate of TDS	As per Income-tax Act (%) or As per DTAA (%)
	13.	Actual amount of remittance after TDS	In foreign currency
	14.	Date of deduction of tax at source, if any	(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. 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.

¹In case TAN is applied for, please furnish acknowledgement number of the application.

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³ 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.

⁴ In case of non-availability of [Permanent Account Number or Aadhaar Number], provisions of section 206AA shall be applicable

⁵ Write 1 if company, write 2 if firm, write 3 if individual and write 4 if others.

⁶ Accountant shall have the meaning as defined in Explanation below sub-section (2) of section 288 of the Income-tax Act, 1961.

⁷ 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)]

REMITTER	Name of the remitter				
	[Permanent Account Number or Aadhaar Number] of the remitter, if available				
	TAN of the remitter, if available				
	Complete address, email and phone number of the remitter				
	Status of remitter ¹		☐		
	Residential status of the remitter ²				
REMITTEE	Name of recipient of remittance				
	[Permanent Account Number or Aadhaar Number] of the recipient of remittance, if available				
	Complete address, email ³ and phone number ⁴ of the recipient of remittance				
	Country to which remittance is made		Country:	Currency:	
	Country of which the recipient of remittance is resident, if available				
REMITTANCE	Amount payable	In foreign currency:	In Indian Rs.		
	Name of the bank		Name of the branch of the bank		
	BSR code of the bank branch (7 digit)				
	Proposed date of remittance		(DD/MM/YYYY)		
	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

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³ If available.

⁴ If available.

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	Receipt No.
	Date
	Seal and Signature of receiving official