#### "FORM NO. 15CA (See rule 37BB)

**Income-Tax** Department 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)

	Name of remitter	
24	PAN of the remitter (if available)	
REMITTER	TAN of the remitter (if available)	
EMI	Complete address, email and phone number of the remitter	
RI	Status of remitter <sup>1</sup>	
	Residential status of remitter <sup>2</sup>	
ш	Name of recipient of remittance	
Œ	PAN of the recipient of remittance, if available <sup>3</sup>	
REMITTEE	Complete address, email <sup>4</sup> and phone number <sup>5</sup> of the recipient of remittance	
RI	Country to which remittance is made	
	Amount payable before TDS (In Indian Currency)	
	Aggregate amount of remittances made during the financial year including this	
	proposed remittance	
贸	Name of bank	
REMITTANCE	Name of the branch of the bank	
ĨŢ.	Proposed date of remittance	
EM	Nature of remittance	
8	Please furnish the relevant purpose code as per RBI	
	Amount of TDS	
	Rate of TDS	
	Date of deduction	
capacit knowle requisi recipie	VERIFICATION (full name in block letters), son/daughter of  by of(designation) solemnly declare that the information given above is true dege and belief and no relevant information has been concealed. I/We* further und the documents for enabling the income-tax authorities to determine the nature and amount of the above remittance as well as documents required for determining my liability to a person responsible for deduction of tax at source.	ertake to submit the unt of income of the
	Signature of the person responsible for paying ate:  Name and Designation of the person responsible for paying	to non-resident

<sup>\*</sup> Delete whichever is not applicable.

<sup>&</sup>lt;sup>1</sup> Write 1 if company, write 2 if firm, write 3 if individual and write 4 if others.

<sup>&</sup>lt;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>&</sup>lt;sup>3</sup> In case of non-availability of PAN, provisions of section 206AA shall be applicable

<sup>4.</sup> 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, does not exceed 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.)

	Name of remitter		
~	PAN of the remitter		
REMITTER	TAN of the remitter <sup>1</sup>		
MI	Complete address, email and phone numb		
RE	Status of remitter <sup>2</sup>		
	Residential status of remitter <sup>3</sup>		
[4]	Name of recipient of remittance		
REMITTEE	PAN of the recipient of remittance, if avai		
MIT	Complete address, email <sup>5</sup> and phone numl		
RE	complete dedices, email and phone name	or or and recipions or remaining	
	Section under which order/certificate has been	obtained	
A.O. ORDER	Name and designation of the Assessing Officer		
A.(	Date of order/certificate		
	Order/ certificate number		
	Country to which remittance is made	Country:	Currency:
	Amount payable Name of the Bank	In foreign currency: Branch of the Bank	In Indian Rs.
ш	BSR Code of the bank branch (7 digit)	Branch of the Bank	<del>                                     </del>
NC	Proposed date of remittance	(DD/MM/YYYY)	
ITA	Nature of remittance as per agreement/ docume		
REMITTANCE	Please furnish the relevant purpose code a		
RE	Amount of TDS		
	Rate of TDS		
	Date of deduction		
	-	<u>VERIFICATION</u>	
I/We*	, (full nan	ne in block letters) son/daughter of	in the
	ty of(designation) solemnly dec	_	
_	edge and belief and no relevant information		-
	195(2)/195(3)/197 of the Income-tax Act		
	I/We* further undertake to submit the		_
		•	
	nine the nature and amount of income of the	÷	-
for det	ermining my liability under the Income-tax	Act as a person responsible for deduction of	of tax at source.
Pl	ace:	Signature of the person responsible for payi	ng to non-resident
Da	ate: Name and	Designation of the person responsible for p	paying to non-resident
			-

<sup>\*</sup> Delete whichever is not applicable.

<sup>&</sup>lt;sup>1</sup>In case TAN is applied for, please furnish acknowledgement number of the application.

<sup>&</sup>lt;sup>2</sup> Write 1 if company, write 2 if firm, write 3 if individual and write 4 if others.

<sup>&</sup>lt;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>&</sup>lt;sup>4</sup>In case of non-availability of PAN, provisions of section206AA shall be applicable

<sup>&</sup>lt;sup>5</sup>If available

<sup>&</sup>lt;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)

Secti									G	<u>rEN</u> I	LKA.	LL	NFC	KML	ATION												
	N	Vamo	e of the remitter																								
	P	PAN	of remitter	<u> </u>			J				1		I	Area	Code		AO T	ype		R	ange	e Code	•	A	O No	)	
	1	7 11 1	or remitter															7,5-									
ER	P	Principal Place of Business TAN of remitter <sup>1</sup>																									
III		Complete address, email and phone number of the remitter																		1							
REMITTER	Complete address, email and phone number of the femiliter																										
R	S	Statu	$s^2$	Γ	1	Resi	de	entia	1 s	tatus	s of i	ren	nitte	$r^3$													
				L		resi		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		· ca ca	, 01	. 011	11110												_		
	N	Vamo	e of recipient of	rem	ittan	ce												PA	AN of	rec	ipie	ent of	rem	itta	nce <sup>4</sup>		_
			_																								
LEE	S	Statu	$s^5$																								
REMITTEE		Addr	2000															C	auntra	z to	whi	ich rei	mitt	ance	a ic r	nade:	
KEIV		ruui	CSS																Junin	y to	WIII	icii ici	HILL	anc	C 15 1	nauc.	
H	P	rinc	ripal place of bus	sines	SS				En	nail a	ddre	SS						(IS	SD co	ode)-	-Pho	one N	uml	ber			
																		(	)								
	(8	a)	Name of the A	ccou	ıntan	ıt <sup>6</sup> sign	in	g the	ce	ertific	cate																
	L.																										
	(1	b)	Name of the pr	opri	etors	ship/fir	m	of th	ne a	acco	ıntar	ıt															
Ę	((	c)	Address																								
TAI	(	Address																									
ACCOUNTANT																											
	(0	d)	Registration no. of the accountant																								
	(4	e)	Date of certificate (DD/MM/YYYY)							Certificate No. <sup>7</sup>							Т	1	-	1							
	100	()	Date of certificate (DD/MM// 1 1 1 1)							Certificate 140.																	
	(:	a)	Whether any o											•	(Tick)	)		Ye	s	l l	No						
3R			Income-tax Act has been obtained from the Assessing										_														
A.O. ORDER		1- \	Officer.	1.:	1	1/	٠:٢	·· 4 -	1	1	1	-4-:	1														
OF	_	<ul><li>(b) Section under which order/certificate has been considered.</li><li>(c) Name and designation of the Assessing Officered.</li></ul>																									
0.	(	,	<ul> <li>Name and designation of the Assessing Off the order/certificate</li> </ul>							OIII	CCI V	VIIO	1550	icu													
A.	(	d)	Date of order/o																								
	(	e)	Order/ certifica																								
Secti	on B								IT	_			TT (	OS (	as per ce	ertifi	cate of	f the									
	1.		Country to which	ren	nittar	ice is r	na	de		_	ountr										rren						
-	2.	Amount payable							In foreign currency: Branch of the Bank							In Indian Rs.											
H	3. 4.		Name of the Ban BSR Code of the		k bra	anch (7	' d	ioit)		D	anci	1 01	ше	Банк													
REMITTANCE	5.		Proposed date of				u	igit)		ſΓ	D/M	IM/	YY	YY)					-								
ľΤ⁄	6		Nature of remitt				re	emei	nt/		2,11																
ZIW			locument			1 0																					
RE	7.	Relevant purpose code as per RBI																									
	8.	In case the remittance is net of taxes,							ick)			Ye	s	No													
			whether tax pay	able	has	been	٤	gross	ed																		
	9.		ıp? Γaxability under	tha i		iaiana	· t	th a											-								
<u> </u>	7.		ncome-tax Act (																								
I.T.AC T			DTAA)	** 111	Jui	onside	<i>-</i> 11	••5																			
T.A		(	a) the relevant s	secti	on o	f the A	ct	und	ler																		
I		V	which the remitta	ance	is co	vered																					
		(	b) the amount of	of in	com	e chars	ge	able	to																		

		tax		
		(c) the tax liability		
		(d)basis of determining taxable income		
		and tax liability		
	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 for technical services, interest, dividend, etc,(not connected with permanent establishment) please indicate:-	(Tick) Yes 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 (%)	
1		B. In case the remittance is on account of business income, please indicate:-	(Tick) Yes No	
DTAA		(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	
		<ul><li>(a) Please specify nature of remittance</li><li>(b) Whether taxable in India as per</li></ul>		
		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		
	11.	Amount of tax deducted at source	In foreign currency	
			In Indian Rs.	
TDS	12.	Rate of TDS	As per Income-tax Act (%) or	
II			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)	
			i e e e e e e e e e e e e e e e e e e e	

## 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 b	est of
my/our* knowled	ge 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 correctn	ess of
deduction of tax a	at source. In case where it is found that the tax actually deductible on the amount of remittance has	as not
been deducted or	after deduction has not been paid or not paid in full, I/We* undertake to pay the amount of ta	ax not
deducted or not p	aid, as the case may be, along with interest due. I/We* shall also be subject to the provisions of p	enalty
for the said defau	alt as per the provisions of the Income-tax Act, 1961. I/We* further undertake to submit the rec	uisite
documents for en	abling 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, 196	1 as a
person responsible	e 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	

<sup>\*</sup> Delete whichever is not applicable.

<sup>&</sup>lt;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>&</sup>lt;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>&</sup>lt;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>&</sup>lt;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)]

	XY C.1 '				1				
	Name of the remitter								
ER	PAN of the remitter, if available								
REMITTER	TAN of the remitter, if available								
RE	Complete address, email and phone num Status of remitter <sup>1</sup>								
	Residential status of the remitter <sup>2</sup>								
	Name of recipient of remittance								
ш	PAN of the recipient of remittance, if av	ailable							
TTE	Complete address, email <sup>3</sup> and phone nur			C					
REMITTEE	Country to which remittance is made	nber of the rec	-		ance	Cum			
4	Country of which the recipient of remitt	anaa is rasidant	Countr			Curre	ency:		
	Amount payable	In foreign curr	ency:	iabie		In Inc	dian Rs.		
	Name of the bank	in foreign curr		- £ 41 1-					
CE			Name	of the b	ranch of	the ba	ınk	T	
REMITTANCE	BSR code of the bank branch (7 digit)								
EMIT	Proposed date of remittance		(DD/N	IM/YY	YY)				
22	Nature of remittance								
	Please furnish the relevant purpose code	as per RBI							
I/We <sup>2</sup> capac my/or tax ac not pa intere Incom autho docur	I certify that I have reason to believe the tax Act 1961 and is not liable for deductive the tax Act 1961 and is not liable for deductive the tax Act 1961 and is not liable for deductive the tax Act, 1961. I/We* further undertax act, 1961. I/We* further undertax rities to determine the nature and amount of tax at source.	verification of tax at s  VERIFICAT  name in block olemnly declar information had tance has not be tance has not provisions of pake to submit ant of income	FION  c letters) re that the as been decot deduction the requestion of the	o, son/da e inform conceal ducted of ted or no for the s uisite do recipier	aughter on the condition of the conditio	of ven ab case valeductions the ult as for of abov	pove is truwhere it is ion has no case may per the prenabling remitta	the to the s found of been be, alorovisions the inconnece as	_in the best of that the paid or ng with s of the ome-tax well as
P	Place:	Signature of			onsible f		ying to no	n-reside	nt
Γ	Date: Name and Designation of the person responsible for paying to non-resident							sident	
<sup>1</sup> Write <sup>2</sup> In can come <sup>3</sup> If av	* 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								
- 0. 0.									
					Receipt	No.			
					Date				
					Seal and	l Signa	ture of rec	eiving of	ficial

# <u>List of Specified Payment under Rule 37BB(3)</u>

S.NO	Nature of payments	Purpose code as per RBI
1.	Indian investment abroad -in equity capital (shares)	S0001
2.	Indian Investment abroad –in debt securities	S0002
3.	Indian investment abroad-in branches and wholly owned subsidiaries	S0003
4.	Indian investment abroad-in subsidiaries and associates	S0004
5.	Indian investment abroad- in real estate	S0005
6.	Loan extended to Non-Residents	S0011
7.	Advance payment against import	S0101
8.	Payments towards import-settlement of invoice	S0102
9.	Imports by diplomatic missions	S0103
10.	Intermediary trade	S0104
11.	Imports below Rs.500000-(For use by ECD offices)	S0190
12.	Payments for operating expenses of Indian shipping companies operating abroad.	S0202
13.	Operating expenses of Indian airlines companies operating abroad	S0208
14.	Booking of passages abroad-Airlines companies	S0212
15.	Remittance towards business travels	S0301
16.	Travel under basic travel quote(BTQ)	S0302
17.	Travel for pilgrimage	S0303
18.	Travel for Medical treatment	S0304
19.	Travel for education (including fees, hostel expenses etc.)	S0305
20.	Postal services	S0401
21.	Construction of projects abroad by Indian companies including imports of goods at project sites.	S0501
22.	Freight insurance-relating to import and exports of goods	S0602
23.	Payments for maintenance of offices abroad	S1011
24.	Maintenance of Indian embassies abroad	S1201
25.	Remittance by foreign embassies in India	S1202
26.	Remittance by non-resident towards family maintenance and savings.	S1301
27.	Remittance towards personal gifts and donations	S1302
28.	Remittance towards donations to religious and charitable institutions abroad	\$1303
29.	Remittance towards grants and donations to other Governments and charitable institutions established by the Governments.	S1304
30.	Contributions or donations by the Government to international institutions	S1305
31.	Remittance towards payment or refund of taxes.	S1306
32.	Refunds or rebates or reduction in invoice value on account of exports	S1501
33.	Payments by residents for international bidding.	S1503