

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes**

**PRESS RELEASE**

Dated: 17th December, 2015

**Sub: Furnishing of information in respect of payments made to the non-resident-regarding.**

Section 195 of the Income-tax Act ('the Act') empowers the Central Board of Direct Taxes to capture information in respect of payments made to non-residents, whether chargeable to tax or not. Rule 37 BB of the Income-tax Rules has been amended to strike a balance between reducing the burden of compliance and collection of information under section 195 of the Act.

The significant changes under the amended Rules are:

- No Form 15CA and 15CB will be required to be furnished by an individual for remittance which do not requiring RBI approval under its Liberalised Remittance Scheme (LRS)
- Further the list of payments of specified nature mentioned in Rule 37 BB which do not require submission of Forms 15CA and 15CB has been expanded from 28 to 33 including payments for imports.
- A CA certificate in Form No. 15CB will be required to be furnished only in respect of such payments made to non-residents which are chargeable to tax and the amount of payment during the year exceeds Rs. 5 lakh.

The amended Rules will become applicable from 01.04.2016.

Notification No. G.S.R. 978(E) dated 16<sup>th</sup> December, 2015 is available on the website of the Department at [www.incometax.gov.in](http://www.incometax.gov.in).

**(Shefali Shah)  
Pr. Commissioner of Income Tax (OSD)  
Official Spokesperson, CBDT**

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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 16<sup>th</sup> December, 2015

INCOME-TAX

**G.S.R. 978(E).**— In exercise of the powers conferred by sub-section (6) of section 195 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (21st Amendment) Rules, 2015.  
(2) They shall come into force on the 1<sup>st</sup> day of April, 2016.
2. In the Income-tax Rules, 1962 (hereafter referred to as the said rules), for rule 37BB, the following rule shall be substituted, namely:-

**“37BB. Furnishing of information for payment to a non-resident, not being a company, or to a foreign company.**— (1) The person responsible for paying to a non-resident, not being a company, or to a foreign company, any sum chargeable under the provisions of the Act, shall furnish the following, namely:-

- (i) the information in Part A of Form No.15CA, if the amount of payment or the aggregate of such payments, as the case may be, made during the financial year does not exceed five lakh rupees;
- (ii) for payments other than the payments referred in clause (i), the information,—
  - (a) in Part B of Form No.15CA after obtaining,—
    - (I) a certificate from the Assessing Officer under section 197; or
    - (II) an order from the Assessing Officer under sub-section (2) or sub-section (3) of section 195;
  - (b) in Part C of Form No.15CA after obtaining a certificate in Form No. 15CB from an accountant as defined in the *Explanation* below sub-section (2) of section 288.

(2) The person responsible for paying to a non-resident, not being a company, or to a foreign company, any sum which is not chargeable under the provisions of the Act, shall furnish the information in Part D of Form No.15CA.

(3) Notwithstanding anything contained in sub-rule (2), no information is required to be furnished for any sum which is not chargeable under the provisions of the Act, if,—

(i) the remittance is made by an individual and it does not require prior approval of Reserve Bank of India as per the provisions of section 5 of the Foreign Exchange Management Act, 1999 (42 of 1999) read with Schedule III to the Foreign Exchange (Current Account Transaction) Rules, 2000; or

(ii) the remittance is of the nature specified in column (3) of the specified list below:

#### SPECIFIED LIST

Sl. No.	Purpose code as per RBI	Nature of payment
(1)	(2)	(3)
1	S0001	Indian investment abroad-in equity capital (shares)
2	S0002	Indian investment abroad-in debt securities
3	S0003	Indian investment abroad-in branches and wholly owned subsidiaries
4	S0004	Indian investment abroad-in subsidiaries and associates
5	S0005	Indian investment abroad-in real estate
6	S0011	Loans extended to Non-Residents
7	S0101	Advance payment against imports
8	S0102	Payment towards imports-settlement of invoice
9	S0103	Imports by diplomatic missions
10	S0104	Intermediary trade
11	S0190	Imports below Rs.5,00,000-(For use by ECD offices)
12	S0202	Payment for operating expenses of Indian shipping companies operating abroad.
13	S0208	Operating expenses of Indian Airlines companies operating abroad
14	S0212	Booking of passages abroad - Airlines companies

15	S0301	Remittance towards business travel.
16	S0302	Travel under basic travel quota (BTQ)
17	S0303	Travel for pilgrimage
18	S0304	Travel for medical treatment
19	S0305	Travel for education (including fees, hostel expenses etc.)
20	S0401	Postal services
21	S0501	Construction of projects abroad by Indian companies including import of goods at project site
22	S0602	Freight insurance - relating to import and export of goods
23	S1011	Payments for maintenance of offices abroad
24	S1201	Maintenance of Indian embassies abroad
25	S1202	Remittances by foreign embassies in India
26	S1301	Remittance by non-residents towards family maintenance and savings
27	S1302	Remittance towards personal gifts and donations
28	S1303	Remittance towards donations to religious and charitable institutions abroad
29	S1304	Remittance towards grants and donations to other Governments and charitable institutions established by the Governments
30	S1305	Contributions or donations by the Government to international institutions
31	S1306	Remittance towards payment or refund of taxes
32	S1501	Refunds or rebates or reduction in invoice value on account of exports
33	S1503	Payments by residents for international bidding.

(4) The information in Form No. 15CA shall be furnished,—

(i) electronically under digital signature in accordance with the procedures, formats and standards specified by the Principal Director General of Income-tax (Systems) under sub-rule (8) and thereafter printout of the said form shall be submitted to the authorised dealer, prior to remitting the payment; or

(ii) electronically in accordance with the procedures, formats and standards specified by the Principal Director General of Income-tax (Systems) under sub-rule (8) and thereafter signed printout of the said form shall be submitted to the authorised dealer, prior to remitting the payment.

(5) An income-tax authority may require the authorised dealer to furnish the signed printout of Form No.15CA referred to in clause (ii) of sub-rule (4) for the purposes of any proceedings under the Act.

(6) The certificate in Form No. 15CB shall be furnished and verified electronically in accordance with the procedures, formats and standards specified by the Principal Director-General of Income-tax (Systems) under sub-rule (8).

(7) The authorised dealer shall furnish a quarterly statement for each quarter of the financial year in Form No.15CC to the Principal Director General of Income-tax (Systems) or the person authorised by the Principal Director General of Income-tax (Systems) electronically under digital signature within fifteen days from the end of the quarter of the financial year to which such statement relates in accordance with the procedures, formats and standards specified by the Principal Director General of Income-tax (Systems) under sub-rule (8).

(8) The Principal Director General of Income-tax (Systems) shall specify the procedures, formats and standards for the purposes of furnishing and verification of Form 15CA, Form 15CB and Form 15CC and shall be responsible for the day-to-day administration in relation to the furnishing and verification of information, certificate and quarterly statement in accordance with the provisions of sub-rules (4), (6) and (7).

*Explanation.*— For the purposes of this rule ‘authorised dealer’ means a person authorised as an authorised dealer under sub-section (1) of section 10 of the Foreign Exchange Management Act, 1999 (42 of 1999).”.

3. In the said rules, in Appendix-II, for Form No.15CA and Form No. 15CB, the following Forms shall be substituted, namely:-

<b>Income-Tax Department</b>	<b>“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</b>	Ack. No. <input style="width: 50px; height: 20px;" type="text"/>
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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)

REMITTER	Name of remitter	
	PAN of the remitter (if available)	
	TAN of the remitter (if available)	
	Complete address, email and phone number of the remitter	
	Status of remitter <sup>1</sup>	<input type="checkbox"/>
	Residential status of remitter <sup>2</sup>	
REMITTEE	Name of recipient of remittance	
	PAN of the recipient of remittance, if available <sup>3</sup>	
	Complete address, email <sup>4</sup> and phone number <sup>5</sup> 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.

<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

<sup>4</sup> If available

<sup>5</sup> 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.)

REMITTER	Name of remitter		
	PAN of the remitter		
	TAN of the remitter <sup>1</sup>		
	Complete address, email and phone number of the remitter		
	Status of remitter <sup>2</sup>		<input type="checkbox"/>
	Residential status of remitter <sup>3</sup>		
REMITTEE	Name of recipient of remittance		
	PAN of the recipient of remittance, if available <sup>4</sup>		
	Complete address, email <sup>5</sup> and phone number <sup>6</sup> 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.

<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														
REMITTER	Name of the remitter															
	PAN of remitter								Area Code		AO Type		Range Code		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> <input type="checkbox"/>				Residential status of remitter <sup>3</sup> <input type="checkbox"/>											
REMITTEE	Name of recipient of remittance								PAN of recipient of remittance <sup>4</sup>							
	Status <sup>5</sup> <input type="checkbox"/>															
	Address								Country to which remittance is made:							
	Principal place of business				Email address				(ISD code)-Phone Number ( )							
ACCOUNTANT	(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. 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) <input type="checkbox"/> Yes <input type="checkbox"/> 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) <input type="checkbox"/> Yes <input type="checkbox"/> No										
I.T.ACT	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) <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	(Tick) <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		
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.

<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)]**

REMITTER	Name of the remitter				
	PAN of the remitter, if available				
	TAN of the remitter, if available				
	Complete address, email and phone number of the remitter				
	Status of remitter <sup>1</sup>		<input type="checkbox"/>		
	Residential status of the remitter <sup>2</sup>				
REMITTEE	Name of recipient of remittance				
	PAN of the recipient of remittance, if available				
	Complete address, email <sup>3</sup> and phone number <sup>4</sup> 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

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> If available

<sup>4</sup> If available

For Office Use only	For Office Use Only Receipt No. Date Seal and Signature of receiving official
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**Form No. 15CB**  
(See rule 37BB)  
**Certificate of an accountant<sup>1</sup>**

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

<b>A</b>	Name and address of the beneficiary of the remittance		
<b>B</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) <input type="checkbox"/> Yes <input type="checkbox"/> No
	8.	Taxability under the provisions of the Income-tax Act (without considering DTAA)	
		(i) is remittance chargeable to tax in India	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No
		(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) <input type="checkbox"/> Yes <input type="checkbox"/> No
		(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) <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) Whether such income is liable to tax in India	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No
	(b) If so, the basis of arriving at the rate of deduction of tax.	
	(c) If not, please furnish brief reasons thereof, specifying relevant article of DTAA	
	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	(Tick) <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	
10.	Amount of TDS	In foreign currency In Indian Rs.
11	Rate of TDS	As per Income-tax Act (%) or As per DTAA (%)
12	Actual amount of remittance after TDS	In foreign currency
13.	Date of deduction of tax at source, if any	(DD/MM/YYYY)

Certificate No.<sup>2</sup>

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Signature :

Name:

Name of the proprietorship/ firm:

Address:

Registration No.:

<sup>1</sup>. 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.

<sup>2</sup>. Certificate number is an internal number to be given by the Accountant.

\* Delete whichever is not applicable. .

**Form No.15CC**  
(See rule 37BB)

Quarterly statement to be furnished by an authorised dealer in respect of remittances made for the quarter of ..... of ..... (Financial Year)

1. Name and address of the authorised dealer: .....
2. Permanent Account Number: .....
3. Details of remittances made:

Sl. No.	Name of the remitter	PAN of the remitter	Name of the remittee	PAN of the remittee, if available	Amount of remittance	Date of remittance	Country to which remittance is made	Purpose Code as per RBI

**Verification**

I .....(full name in block letters), son/daughter of ..... solemnly declare that to the best of my knowledge and belief, the information given above are correct and complete.

Place .....

Signature .....

Date .....

Name and Designation .....

[Notification No. 93/2015, F.No.133/41/2015-TPL]

(PITAMBAR DAS)  
DIRECTOR (TAX POLICY AND LEGISLATION)

*Note.— The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide notification number S.O. 969(E), dated the 26<sup>th</sup> March, 1962 and last amended vide notification number S.O.3357 (E), dated the 11<sup>th</sup> December, 2015 .*