

|                          |   |              |
|--------------------------|---|--------------|
| Income-tax<br>Department | <b>FORM NO. 15CA</b><br>[See rule 37BB]   | Ack. No.     |
|                          | Information to be furnished for payments to a non-resident not being a company, or to a foreign company | <b>2D567</b> |

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   | BULK LIQUID SOLUTIONS PVT. LTD   |
|                   | [Permanent Account Number or Aadhaar Number] of the remitter (if available)                            | ABCDE1234F   |
|                   | TAN of the remitter (if available)   | DELH98765K   |
|                   | Complete address, email and phone number of the remitter   | Keshava Nagar , Bandra-Kurla Complex, Bandra (East), Mumbai 400051, India, info@acme.com, +91-8887996612 |
|                   | Status of remitter <sup>1</sup>  | Company  |
| REMITTEE          | Residential status of remitter <sup>2</sup>  |  |
|                   | Name of recipient of remittance  | Flexibles UK Ltd   |
|                   | [Permanent Account Number or Aadhaar Number] of the recipient of remittance, if available <sup>3</sup> | GHIJK5678L   |
|                   | Complete address, email and phone number of the recipient of remittance                                | 456 Oak Avenue Spain   |
| REMITTANCE        | Country to which remittance is made  | UNITED KINGDOM   |
|                   | Amount payable before TDS (In Indian Currency)   | 8578901.23   |
|                   | Aggregate amount of remittances made during the financial year including this proposed remittance      | 2024-08-15   |
|                   | Name of bank   | State Bank of India  |
|                   | Name of the branch of the bank   | New York   |
|                   | Proposed date of remittance  | 2024-08-15   |
|                   | Nature of remittance   | State Bank of India  |
|                   | Please furnish the relevant purpose code as per RBI  | S0304  |
|                   | Amount of TDS  | 164.78   |
|                   | Rate of TDS  | 7  |
| Date of deduction | 2004-08-15   |  |

VERIFICATION

I/We\*, Richard (full name in block letters), son/daughter of Peter in the capacity of Authorized Signatory (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 [Permanent Account Number or Aadhaar Number], 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, [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 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 <sup>2</sup>  |                      | <input type="checkbox"/> |
|               | Residential status of remitter <sup>3</sup>  |                      |                          |
| REMITTEE      | Name of recipient of remittance  |                      |                          |
|               | [Permanent Account Number or Aadhaar Number] 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.<br>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 [Permanent Account Number or Aadhaar Number], 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                                      |                              |  |         |  |            |  |       |  |  |  |  |  |
|           | [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 <sup>1</sup> |  |         |  |            |  |       |  |  |  |  |  |

|  |                                 |   |  |   |
|--|---------------------------------|---|--|---|
|  | Status <sup>2</sup>             | <input type="checkbox"/>  | Residential status of remitter <sup>3</sup>  | <input type="checkbox"/>  |
| REMITTEE   | Name of recipient of remittance |   | [Permanent Account Number/Adhaar Number] of the 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<br>( )                                  |
| 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>   | <input type="text"/>  |
| 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   |  |   |
| <b>Section B PARTICULARS OF REMITTANCE AND TDS ( as per certificate of the accountant)</b> |                                 |   |  |   |
| 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)   | <input type="text"/>   |   |
|  | 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  | (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> 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) <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<br>In Indian Rs.                            |
|     | 12. | Rate of TDS  | As per Income-tax Act (%)<br>or<br>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 [Permanent Account Number or Aadhaar Number], 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  |                                |                          |  |
|   | [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 <sup>1</sup>   |                                | <input type="checkbox"/> |  |
| Residential status of the remitter <sup>2</sup> |   |                                |                          |  |
| REMITTEE  | Name of recipient of remittance   |                                |                          |  |
|   | [Permanent Account Number or Aadhaar Number] 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 |