

Income-tax Department	<b>FORM NO. 15CA</b> [See rule 37BB]	Ack. No.
	Information to be furnished for payments to a non-resident not being a company, or to a foreign company	3S456

**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	MARINE FOODS
	[Permanent Account Number or Aadhaar Number] of the remitter (if available)	S2DYW8
	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@smf.com, +91-8887996612
	Status of remitter <sup>1</sup>	Company
	Residential status of remitter <sup>2</sup>	
REMITTEE	Name of recipient of remittance	UNITED CATER 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	UNIT 14 FLEETWAY BUSINESS PARK PERIVALE, GREENFORD UB6 7LD UNITED KINGDOM
	Country to which remittance is made	United Kingdom
REMITTANCE	Amount payable before TDS (In Indian Currency)	8578901.23
	Aggregate amount of remittances made during the financial year including this proposed remittance	2024-03-18
	Name of bank	JPMorgan Chase Bank
	Name of the branch of the bank	New York
	Proposed date of remittance	2023-04-17
	Nature of remittance	JPMorgan Chase Bank
	Please furnish the relevant purpose code as per RBI	S0210
	Amount of TDS	164578
	Rate of TDS	2.00
	Date of deduction	2004-03-15

VERIFICATION

I/We\*, Jane Smith (full name in block letters), son/daughter of Peter Smith 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. 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	Marine Foods															
	[Permanent Account Number or Aadhaar Number], of remitter	A	B	C	D	E	1	2	3	4	F	Area Code	AO Type	Range Code	AO No		
	Principal Place of Business	2	2									C		4	5	123	
	Complete address, email and phone number of the remitter	TAN of remitter <sup>1</sup> D E L H 9 8 7 6 5 K															
		Basement No.7, Keshava, Bandra-Kurla Complex, Bandra (East), Mumbai 400051, India															

	Status <sup>2</sup> <input checked="" type="checkbox"/> Company <input type="checkbox"/> Residential status of remitter <sup>3</sup> <input checked="" type="checkbox"/> Resident <input type="checkbox"/>
REMITTEE	Name of recipient of remittance Cater Ltd [Permanent Account Number/Address Number] of the recipient of remittance <sup>4</sup> G H I J K L 5 6 7 8 I I T
	Status <sup>5</sup> <input checked="" type="checkbox"/> Company <input type="checkbox"/>
	Address UNIT 14 FLEETWAY BUSINESS PARK PERIVALE, GREENFORD UB6 7LD UNITED Country to which remittance is made: United Kingdom
	Principal place of business UNIT 14 Fleetway Business Park Perivale, Greenford UB6 7LD Email address orders@unitedcater.co.uk (ISD code)-Phone Number ( )
ACCOUNTANT	(a) Name of the Accountant <sup>6</sup> signing the certificate John Doe
	(b) Name of the proprietorship/firm of the accountant Doe & Associates
	(c) Address 123 Main Street, Anytown, CA 91234, USA
	(d) Registration No. of the accountant CA123456
	(e) Date of certificate (DD/MM/YYYY) 17-03-2004 Certificate No. <sup>7</sup> CERT-2024-001
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: United Kingdom Currency: USD
	2. Amount payable In foreign currency: 104169.00 In Indian Rs. 857901.23
	3. Name of the Bank Branch of the Bank New York
	4. BSR Code of the bank branch (7 digit) 0 2 1 0 0 2 1
	5. Proposed date of remittance (DD/MM/YYYY) 17-03-2024
	6. Nature of remittance as per agreement/ document Payment for goods
	7. Relevant purpose code as per RBI S0210
	8. In case the remittance is net of taxes, whether tax payable has been grossed up? (Tick) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I.T.A.C T	9. Taxability under the provisions of the Income-tax Act (without considering DTAA) 0
	(a) the relevant section of the Act under which the remittance is covered
	(b) the amount of income chargeable to tax 100000.00
	(c) the tax liability 2000.00
	(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 (ii) please specify relevant DTAA (iii) please specify relevant article of DTAA N/A (iv) taxable income as per DTAA (v) tax liability as per DTAA 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 (%) <u>2.00</u>
		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 <u>2000.00</u> In Indian Rs. <u>164578</u>
	12.	Rate of TDS	As per Income-tax Act (%) or <u>2.00</u> As per DTAA (%)
	13.	Actual amount of remittance after TDS	In foreign currency <u>102169.00</u>
	14.	Date of deduction of tax at source, if any	(DD/MM/YYYY) <u>15-03-2024</u>

#### VERIFICATION

1. I/We\*, Jane Smith (full name in block letters), son/daughter of Peter Smith in the capacity of Authorized Signatory (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.

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<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.

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<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