FORM NO. 15CA

Income-tax Department

[See rule 37BB]

Information to be furnished for payments to a non-resident not being a company, or to a foreign company

Ack. No.	

Part A

	filled up if the remittance is chargeable to tax under the provisions of the Income-tax Act,19 e aggregate of such remittances, as the case may be, does not exceed five lakh rupees during	
	Name of remitter	
_ ~	[Permanent Account Number or Aadhaar Number] of the remitter (if available)	
<u>E</u>	TAN of the remitter (if available)	
REMITTER	Complete address, email and phone number of the remitter	
=	Status of remitter ¹	
	Residential status of remitter ²	
田田	Name of recipient of remittance	
REMITTEE	[Permanent Account Number or Aadhaar Number] of the recipient of remittance, if avail	able ³
EW	Complete address, email and phone number of the recipient of remittance	
~	Country to which remittance is made	
	Amount payable before TDS (In Indian Currency)	
	Aggregate amount of remittances made during the financial year including this propos	sed
	remittance Name of bank	
Ϊ́	Name of the branch of the bank	
REMITTANCE	Proposed date of remittance	
	Nature of remittance	
22	Please furnish the relevant purpose code as per RBI	
	Amount of TDS	
	Rate of TDS	
ļ	Date of deduction	
documer above re		true to the best of my the to submit the requisite the of the recipient of the
Plac	e: Signature of the person responsible for paying	
Date	e: Name and Designation of the person responsible for pay	ring to non-resident
¹ Write 1 i ² In case o non-resid	of non-availability of [<i>Permanent Account Number or Aadhaar Number</i>], provisions of section 206AA sole	
	Part B	
remit	filled up if the remittance is chargeable to tax under the provisions of the Income- tance or the aggregate of such remittances, as the case may be, [exceeds] five lakh al year and an order/certificate u/s 195(2)/195(3)/197 of Income-tax Act has bee Assessing Officer)	rupees during the
ΣH	Name of remitter	
XEM TTE	EDward and Account Namber or Addison Namber of the position	

LE W	Name of remitter	
RE ITI R	[Permanent Account Number or Aadhaar Number] of the remitter	

	TAN of the remitter		
1	Complete address, email and phone no	imber of the remitter	
	Status of remitter ²		
	Residential status of remitter ³		
(1)	Name of recipient of remittance		
REMITTEE	Dermanent Account Number or Andhaar N	<i>umber</i>] of the recipient of remittance, if availab	Je4
<u>E</u>	Complete address, email ⁵ and phone n		
E	Complete address, email and phone n	number of the recipient of remittance	
_ ~	Section under which order/certificate has I	peen obtained	
O: E	Name and designation of the Assessing Of	fficer who issued the order/certificate	
A.O. ORDER	Date of order/certificate		
	Order/ certificate number		
	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)		(DDAMAYYYY)
₹	Proposed date of remittance Nature of remittance as per agreement/ do	aumant	(DD/MM/YYYY)
REMITTANCE	Please furnish the relevant purpose co		
EW	Amount of TDS	de as per KBI	
~	Rate of TDS		
	Date of deduction		
	Date of deduction		
			-
		VEDIEICATION	
		<u>VERIFICATION</u>	
I/We*, _	(full na	ame in block letters), son/daughter of	in the
capacity		eclare that the information given above	
knowledg	e and belief and no relevant informati	on has been concealed. I/We* certify	that a certificate/order under
		, 1961 has been obtained, particulars of	
		documents for enabling the income-tax	
nature an	d amount of income of the recipient of t	he above remittance as well as documents	
Bobilies			s required for determining my
павшиу и	nder the Income-tax Act as a person resp	consible for deduction of tax at source.	s required for determining my
павшту и	nder the Income-tax Act as a person resp	consible for deduction of tax at source.	s required for determining my
naomty u		ponsible for deduction of tax at source.	
Place			
•			
Place	: ::	Signature of the person responsible for pa	ying to non-resident
•	: :	Signature of the person responsible for pa	ying to non-resident
Place	:: Name and	Signature of the person responsible for pa	ying to non-resident
Place Date:	:: Name and ichever is not applicable.	Signature of the person responsible for particular to the person responsible for Designation of the person responsible for	ying to non-resident
Place Date * Delete wh In case TA	:: Name and ichever is not applicable. N is applied for, please furnish acknowledgement	Signature of the person responsible for particles of the person responsible for particles of the application.	ying to non-resident
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Section	n A GENERAL INFORMATION					
	Name of the remitter					
TER	[Permanent Account Number or	Area Code AO Type Range Code AO No				
	Principal Place of Business	TAN of remitter ¹				
REMIT	Complete address, email and phone number of the remitter					

	St	tatus ²	Residenti	al sta	tus of remit	ter ³				
	N	ame of recipient of remittar	nce					[Permanen, recipient of	t Account Number or Audhuur Num remittance ⁴	that of the
IEE I	St	Status ⁵								
REMITTEE	A	ddress						Country	to which remittance is	made:
<u>~</u>	Pı	rincipal place of business		Ema	il address			(ISD co	de)-Phone Number	
	(a) Name of the Accountage	nt ⁶ signing tl	he cei	tificate]()		
	(b) Name of the proprietor	ship/firm of	the a	ccountant					
TN	(c) Address								
ACCOUNTANT										
ACCC	(d	Registration No. of the	accountant							
	(e) Date of certificate (DD	/MM/YYY	Y)			Certificat	e No. ⁷		
_K	(a	Income-tax Act has bee					(Tick)	Yes	☐ No	
A.O. ORDER	(b	Officer. Section under which or	der/certifica	ite ha	s been obtain	ed				
0	(c) Name and designation								
A.0	(d	the order/certificate Date of order/certificat								
	(e									
Sect	ion B					TDS (as per certi	ficate of the a		
	1.	Country to which remitta	nce is made		Country:				Currency:	
	2.	Amount payable Name of the Bank			In foreign cu Branch of the				In Indian Rs.	
E	4.	BSR Code of the bank br	anch (7 digi		Branch of the	Bank				
ž	5.	Proposed date of remittar		7	(DD/MM/Y	(YY)				
REMITTANCE	6	Nature of remittance as		nt/					1	
l ∏		document								
RE	7.	Relevant purpose code								
	8.	In case the remittance is whether tax payable has up?			(Tick)	Yes	No No			
	9.	Taxability under the prov Income-tax Act (without DTAA)		;						
⊢		(a) the relevant section of		der					-	
.T.AC T	٠	which the remittance is c (b) the amount of income		to					-	
=		tax		**						
		(c) the tax liability		_						
		(d) basis of determining t and tax liability	axable incoi	me						
	10.	If any relief is claimed ur	nder DTAA-						-	
	10.	(i) whether tax residence								
			•		(Tick)	Yes	∏ No			
		remittance					_			
		(ii) please specify releva	nt DTAA							
DTAA		(iii) please specify rele	vant article	of						
DI		DTAA			Nature of p DTAA	ayment	as per			
		(iv) taxable income as pe	r DTAA	\top	In Indian Rs.				-	
		(v) tax liability as per DT	`AA	+	In Indian Rs.				-	
		A. If the remittance is fo	r royalties, 1	fee	(Tick)	Yes	No 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	As per DTAA (%)	
		deducted in terms of such article of the applicable 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: (a) amount of long term capital gains	(Tick) Yes No	
		(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		
	11.	Amount of tax deducted at source	In foreign currency In Indian Rs.	
	12.	Rate of TDS	As per Income-tax Act (%)	
TDS			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		ull name in block letters), son/daughter of emnly declare that the information given	
			formation has been concealed. I/We* certi:	
obtair	ned fro	om an accountant, particulars of which	are given in this Form, certifying the am	ount, nature and correctness
			found that the tax actually deductible on the paid or not paid in full, I/We* undertake	
			ith interest due. I/We* shall also be subject	
for th	e said	default as per the provisions of the I	ncome-tax Act, 1961. I/We* further under	rtake to submit the requisite
			s to determine the nature and amount of in	
		onsible for deduction of tax at source.	for determining my/our liability under the	e income-tax Act, 1961 as a
F	Place:		the person responsible for paying to non-re-	 sident
Date: Name and Designation of the person responsible for paying to non-resider				

- * Delete whichever is not applicable.

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

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

 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.

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

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

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

 Please fill the serial number as mentioned in the certificate of the accountant.

[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 37RR(3)) by the person referred to in rule 37RR(2)]

~	Name of the remitter								
	[Permanent Account Number or Aadhaar Number] of the remitter, if available								
REMITTER	TAN of the remitter, if available								
Œ.	Complete address, email and phone numl	per of the remit	ter						
	Status of remitter								
	Residential status of the remitter ²								
	Name of recipient of remittance								
REMITTEE	[Permanent Account Number or Aadhaar Number] of the recipient of remittance, if available								
H H	Complete address, email ³ and phone number ⁴ of the recipient of remittance								
22	Country to which remittance is made		Country:			Currency:			
	Country of which the recipient of remittance is resident, if available								
	Amount payable	In foreign curr	ency:			In Indian Rs.			
щ	Name of the bank	Name of the bank Name of the branch of t				the bank			
REMITTANCE	BSR code of the bank branch (7 digit)								
E W	Proposed date of remittance (DD/MM/YYYY)						•		
ك	Nature of remittance								
	Please furnish the relevant purpose code as per RBI								
	I								
	I certify that I have reason to believe t	hat the remitte	maa aa a'	harra i	e not abou	gooblo	under t	ha neov	icion c

VERIFICATION

I/We*,	(full name in block letters), son/daughter of	in the
capacity of	(designation) solemnly declare that the information given above is tru	e to the best of
my/our* knowledge and b	belief and no relevant information has been concealed. In a case where it is for	ound that the tax
actually deductible on the	amount of remittance has not been deducted or after deduction has not been pa	id or not paid in
full, I/We* undertake to p	pay the amount of tax not deducted or not paid, as the case may be, along w	ith interest due.
I/We* shall also be subject	ct to the provisions of penalty for the said default as per the provisions of the	Income-tax Act,
1961. I/We* further under	ertake to submit the requisite documents for enabling the income-tax authorit	ies 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	e Income-tax Act as a person responsible for deduction of tax at source.	
Place:	Signature of the person responsible for paying to non-re	esident

* 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.

Name and Designation of the person responsible for paying to non-resident

Date:

⁴ If available.

For Office Use only	For Office Use Only
·	·
	Receipt No.
	Date
	Seal and Signature of receiving official