

## SPECIFIED LIST

Sl. No. (1)	Purpose code as per RBI (2)	Nature of payment (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	S0202	Payment for operating expenses of Indian shipping companies operating abroad.
8	S0208	Operating expenses of Indian Airlines companies operating abroad
9	S0212	Booking of passages abroad – Airlines companies
10	S0301	Remittance towards business travel.
11	S0302	Travel under basic travel quota (BTQ)
12	S0303	Travel for pilgrimage
13	S0304	Travel for medical treatment
14	S0305	Travel for education (including fees, hostel expenses etc.)
15	S0401	Postal services
16	S0501	Construction of projects abroad by Indian companies including import of goods at project site
17	S0602	Freight insurance-relating to import and export of goods
18	S1011	Payments for maintenance of offices abroad
19	S1201	Maintenance of Indian embassies abroad
20	S1202	Remittances by foreign embassies in India
21	S1301	Remittance by non-residents towards family maintenance and savings
22	S1302	Remittance towards personal gifts and donations
23	S1303	Remittance towards donations to religious and charitable institutions abroad
24	S1304	Remittance towards grants and donations to other governments and charitable institutions established by the governments.
25	S1305	Contributions or donations by the Government to international institutions
26	S1306	Remittance towards payment or refund of taxes.
27	S1501	Refunds or rebates or reduction in invoice value on account of exports
28	S1503	Payments by residents for international bidding".

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, chargeable to tax, 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 and does not exceed fifty thousand rupees and the aggregate of such remittances made during the financial year does not exceed two lakh fifty thousand rupees)

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>	
REMITTEE	Name of recipient of remittance	
	PAN of the recipient of remittance, if available <sup>2</sup>	
	Complete address, email <sup>3</sup> and phone number <sup>4</sup> of the recipient of remittance	
	Country to which remittance is made	
REMITTANCE	Amount payable before TDS (In Indian Currency)	
	Aggregate amount of remittance 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	
	Tax deducted-- (a) Amount of tax deducted (b) 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:

Date:

Designation:

\* 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> If the remittance is chargeable to tax, non-furnishing of PAN shall attract the provisions of section 206AA

<sup>3</sup> If available

<sup>4</sup> If available

**Part B**

(To be filled up if the remittance is chargeable to tax and exceeds fifty thousand rupees and the aggregate of such remittances made during the financial year exceeds two lakh fifty thousand rupees.)

Section A		GENERAL INFORMATION			
REMITTER	Name of the remitter				
	PAN of remitter		Area Code	AO Type	Range Code
	Principal Place of Business				AO No
	Complete address, email and phone number of the remitter				
	Status <sup>1</sup>	<input type="checkbox"/>	In case of company - If domestic, write '1' and if other than domestic, write '2' <input type="checkbox"/>		

REMITTEE	Name of recipient of remittance		PAN of recipient of remittance <sup>iii</sup>	
	Status <sup>iv</sup> <input type="checkbox"/>			
	Address		Country to which remittance is made:	
	Principal place of business		Email address	
ACCOUNTANT	(a) Name of the Accountant <sup>v</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>vi</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) Yes <input type="checkbox"/> No <input type="checkbox"/>	
	(b) Section under which order/certificate has been obtained			
	I 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.	In case the remittance is net of taxes, whether tax payable has been grossed up?	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>	
I.T.ACT	8.	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		
DTAA		(d) basis of determining taxable income and tax liability		
	9.	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	

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	(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 <input type="checkbox"/> No <input type="checkbox"/>
	(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) Yes <input type="checkbox"/> No <input type="checkbox"/>
	(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 <input type="checkbox"/> No <input type="checkbox"/>
	(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 <input type="checkbox"/> No <input type="checkbox"/>
	(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	10. Amount of tax deducted at source	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)	

### 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.
2. 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./ I/We\* certify that certificate/order under section 195(2)/195(3)/197 of the Income-tax Act, 1961, particulars of which are given in this Form\*.
3. 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.
4. 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.
5. I/We\* further declare that I/we\* am/are\* furnishing this information in my/our\* capacity as and I/we\* am/are\* also competent to sign the return of income as per provisions of section 140 of the Income-tax Act, 1961 and verify it.

Place:

Signature:

Date:

Designation:

\*Delete whichever is not applicable.

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

- i In case TAN is applied for, please furnish acknowledgement number of the application.
- ii Write 1 if company, Write 2 if firm, Write 3 if individual and Write 4 if others.
- iii In case of non-availability of PAN, provisions of section 206AA shall be applicable.
- iv Write 1 if company, Write 2 if firm, Write 3 if individual and Write 4 if others.
- v Accountant (other than an employee) shall have the same meaning as defined in the Explanation to Section 288 of Income-tax Act, 1961.
- vi Please fill the serial number as mentioned in the certificate of the accountant.

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