

FORM NO. 15CB [See rule 37BB]



Certificate of an accountant

Acknowledgement Number –

We, have examined the agreement (wherever applicable) between _____ with PAN _____ (Remitters) and _____ (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:-

A.	Name and address of the beneficiary of the remittance	
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B.	1.	Country to which remittance is made	
		Currency	
	2.	Amount Payable	
		In foreign currency	
		In Indian (₹)	
	3.	IFSC Code	
		Name of Bank	
		Branch of the bank	
	4.	BSR Code of the bank branch (7 digit)	
	5.	Name of Authorized Dealer	
Branch Address of the authorized dealer			
6.	Proposed date of remittance		
7.	Nature of remittance as per agreement/document		
8.	Please furnish relevant purpose code as per RBI		
9.	In case the remittance is net of taxes, whether tax payable has been grossed up		
10.	Taxability under the provisions of the Income-tax Act (without considering DTAA)		

→ Enter purpose code of transfer

		i. Is remittance chargeable to tax in India	
		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	
	11.	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	
		ii. Please specify relevant DTAA	
		iii. Please specify relevant article of DTAA (Nature of payment as per DTAA)	
		iv. Taxable income as per DTAA	
		v. Tax liability as per DTAA	
	11.A	If the remittance is for royalties, fee 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 (%)	
	11.B	In case the remittance is on account of business income, please indicate	
		a. The amount of income liable to tax in India	
		b. The basis of arriving at the rate of deduction of tax	
	11.C	In case the remittance is on account of capital gains, please indicate	
		a. Amount of long term capital gains	
		b. Amount of short-term capital gains	
		c. basis of arriving at taxable income	
	11D.	In case of other remittance not covered by sub-items A, B and C	

		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	
	12	Amount of TDS	
		In foreign currency	
		In Indian (₹)	
	13.	Rate of TDS (%)	
	14.	Actual amount of remittance after TDS (In foreign currency)	
	15.	Date of deduction of tax at source, if any	

Accountant Name	
Name of the proprietorship / firm	
Membership Number	
Address	
Registration Number	
Place Date	

→ UDIN number is mandatory

UDIN Number