

Form No. 15CB
(See rule 37BB)
Certificate of an accountant¹

I/We* have examined the agreement (wherever applicable) between Mr./Ms./M/s*..... and Mr./Ms./M/s*.....
(Remitters) (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		
B	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)	_____
	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) <input type="checkbox"/> Yes <input type="checkbox"/> No
	8.	Taxability under the provisions of the Income-tax Act (without considering DTAA)	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No
		(i) is remittance chargeable to tax in India	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No
		(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	_____
	9.	(c) the tax liability	_____
		(d) basis of determining taxable income and tax liability	_____
If income is chargeable to tax in India and any relief is claimed under DTAA-		(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No	
(i) whether tax residency certificate is obtained from the recipient of remittance		_____	
(ii) please specify relevant DTAA		_____	
(ii) please specify relevant article of DTAA		Nature of payment as per DTAA _____	
(iii) taxable income as per DTAA	In Indian Rs. _____		
(iv) 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) <input type="checkbox"/> Yes <input type="checkbox"/> No	

	(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) Whether such income is liable to tax in India	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No
	(b) If so, the basis of arriving at the rate of deduction of tax.	
	(c) If not, please furnish brief reasons thereof, specifying relevant article of DTAA	
	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	
10.	Amount of TDS	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)

Certificate No.²

--	--	--	--	--	--

Signature :

Name:

Name of the proprietorship/ firm:

Address:

Registration No.:

¹. To be signed and verified by an accountant (other than employee) as defined in the Explanation below sub-section (2) of section 288 of the Income-tax Act,1961.

². Certificate number is an internal number to be given by the Accountant.

* Delete whichever is not applicable. .