Practical aspects of filing Form 15CA & 15CB

By – Cotha S Srinivas

Procedure for Remittance

- Remitter, Deduction & Payment of TDS
- Obtain certificate of Accountant(15CB electronically uploaded)
- Assessee electronically uploads remittance details in Form 15CA
- Submit the electronically signed paper Form 15CA & 15CB to the authorized dealer
- Authorized dealer remits the amount.

Overview of Section195

- S.195
  - S.195(1) — Scope and Conditions for Applicabilit y
  - S.195(2) — Application by payer for lower withholding certificate
  - S.195(3) — Application by payee for nil withholding certificate
  - S.195(4) — Validity period of the Certificate
  - S.195(5) — Power of the CBDT to issue notificatio ns
  - S.195(6) — Payer shall furnish informatio n
  - S.195(7) — Assessing Officer to determine appr. prop. of sum chargeable

Sec.195 (1) - Scope and Conditions for Applicability

- Any person responsible for paying
- to a non-resident, not being a company, or to a foreign company,
- any interest [not being interest referred to in section 194LB or section 194LC or section 194LD] or
- any other sum chargeable under the provisions of this act (not being income chargeable under the head "salaries" and Dividends referred to in Section 115-O)

Section 195 (1) - Scope and Conditions for Applicability

- Shall at the time of credit (of such income to the account of the payee)

or

- at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode,
- Which ever is earlier
- deduct income-tax thereon
- at the rates in force.

Sec. 204 - Any person Responsible for paying

Where the sum representing consideration for the transfer of foreign exchange asset (being a long term capital asset) is payable to non resident :	• The authorized person responsible for remitting such sum or crediting such amount to his NRE a/c shall be the person responsible for deduction of tax at source
In any other case:	• The payer himself or • If the payer is a company, the company including the principal officer thereof.

Payments made to whom?

- Residential status of non-resident is determined as per tests outlined in section 6
- Non-resident definition in section 2(30) includes “Not Ordinarily Residents” in some cases
- Generally, payments to “Not Ordinarily Residents” is outside the purview of section 195
- Twin conditions for attracting section 195
  - For payer – credit or payment of income
  - For payee- sum chargeable to tax in India

Applicability of this Section

Payer	Payee	Applicability of Sec.195
Resident	Resident	Not Applicable
Resident	Non Resident	Applicable
Non Resident	Resident	Not Applicable
Non Resident	Non Resident	Applicable

Sum Chargeable under this Act

- Section 195 applies if sum chargeable to tax in India
- Section 5 - Total income of a non-resident includes all income from whatever source which accrues or arise or deemed to accrue or arise in India
- Section 9 – Defines income deemed to accrue or arise in India
- Tax Treaty –
  - Avoid double taxation
  - Provide relief for taxes paid in other treaty country

When to deduct?

- Actual Payment or Credit to the account of the Payee.
- Exception:
  - Interest payable by the Government or a public sector bank or a public financial institution – where deduction is on payment basis.
  - Co-operative banks and foreign banks not covered

Sec. 2(37A)(iii) - Rates in Force

Rate or Rates of income tax specified in this behalf in the finance act of the relevant year

Rates of Income tax specified in a DTAA entered into by the the Central Government under section 90

which ever is beneficial by virtue of the provisions of section 90(2)

Categories of Payments

- There can be three categories of payments to non residents
  - Payments not liable to tax
    - Income tax Act
    - DTAA
  - Payments taxable on Gross Basis – Interest, Royalty and fees for technical services
  - Payments taxable on Net Basis – Business Income. (Net Income – How to determine?)

Section 195(2) - Application by payer for lower withholding certificate

- Section 195(2) applicable only where
  - there is any [such] sum chargeable; and
  - the payer considers;
  - that the whole of such sum would not be income chargeable
- Payer 'may' make an application
- Application is for determining the proportion chargeable

Section 195 (3) Application by payee for nil withholding certificate

Any person entitled to receive any interest or other sum on which income-tax has to be deducted

- May make an application to the Assessing Officer for the grant of a certificate authorising him to receive such interest or other sum without deduction of tax under that sub-section

Where, any such certificate has been granted to a person

- Every person responsible for paying such interest or other sum to the person to whom such certificate is granted shall, make payment of such interest or other sum without deducting tax thereon

Section195 (4) - Validity period of the Certificate

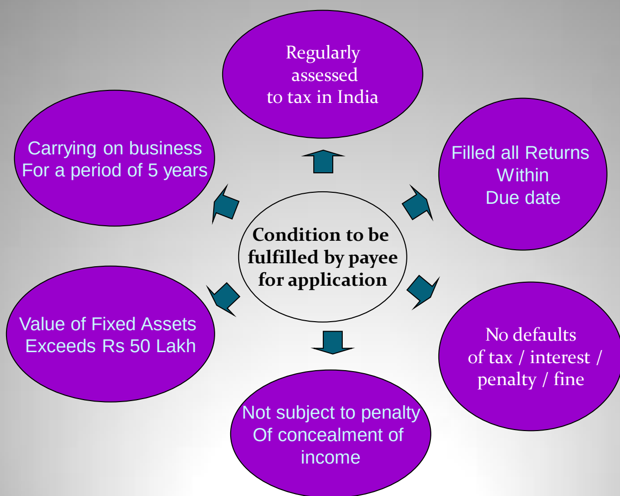
- Grant of certificate – receipt of the payment without any deduction of tax at source
- A certificate granted under sub-section (3) shall remain in force till the expiry of the period specified therein or, if it is cancelled by the Assessing Officer before the expiry of such period, till such cancellation.

Section 195 (5) - Power of the CBDT to issue notifications

- The Board may by notification in the Official Gazette, make rules specifying the cases in which, and the circumstances under which, an application may be made for the grant of a certificate under sub-section (3) and the conditions subject to which such certificate may be granted and providing for all other matters connected therewith.

The Gazette of India

Section 195 (5) Application by payee for nil withholding certificate



Section 195(6) - Payer shall furnish information

- The Person referred to in sub-section(1) shall furnish the information relating to payment of any sum whether or not chargeable under the provisions of this act, in such form and manner as may be prescribed by the board –

FORM 15C

A - Information to be uploaded
B – Certificate from CA
C – Statement from Authorized Dealer

Section 197 – Certificate for deduction at lower/nil rate

- Application by payee to be made to tax authorities
- Tax authorities satisfied that total income of recipient justifies no tax / lower tax
- Grant of certificate – tax to be deducted at lower rate / nil deduction of tax

Particulars	195(2)	195(3)	197
Application by -	Payer	Payee	Payee
Circumstances -	Part of the income is chargeable to tax	No Income is chargeable to tax	No deduction / deduction at lower rate
Appealable -	Yes; section 248	No	No

Sec 195A -Income payable "net of tax"

- 'Grossing up', if tax borne by payer
- Tax payable at the appropriate rate on the aggregate of:
  - the amount paid plus
  - the tax thereon.
- Grossing up at the rates in force
- Availability of credit in home country

Amendment to Rule 37 BB

- CBDT amends Rule 37BB inserts Income-tax (21st Amendment) Rule, 2015 vide Notification no. 93/2015 dt. 16.12.2015 following amendment shall be substituted for rule 37BB with effect from 1st April 2016.

Amendment to Rule 37 BB

(1) Every Person responsible for paying to a non-resident not being a company or to a foreign company any sum chargeable under the provisions of the Act, shall furnish:

(i) If the payment or aggregate payments does not exceeds 5 lakh during the financial year, shall furnish Information in A of Form 15CA only

(ii) If the payment or aggregate payments does not exceeds 5 lakh rupees during the financial year but obtained lower deduction certificate u/s 197 or an order of assessing officer u/s 195(2) or 195(3), then every person shall furnish,

(a) Information in Part-B of Form 15CA after obtaining a certificate from the assessing officer u/s 197 or an order from an assessing officer u/s 195(2) or 195(3).

Amendment to Rule 37 BB

If the payment or aggregate payments exceeds 5 lakh, then every person shall furnish

(b)Information in Part-C of Form 15CA after obtaining a certificate in Form 15CB from a Chartered Accountant.

So Form 15CB is compulsory only when the payment or payments during the financial year exceeds 5 lakh rupees.

Amendment to Rule 37 BB

(2) Every Person responsible for paying to a non-resident not being a company or to a foreign company any sum which is not chargeable under the provisions of the Act, shall furnish:

If the payment or payments made during the financial year which is not chargeable to tax as per the Income tax Act, 1961 then every person shall furnish Information in Part-D of Form 15CA only.

Amendment to Rule 37 BB

It is seen however in practice that the remitter does not provide the above information in respect of non-taxable remittances. Therefore, it is felt that obtaining of information only in respect of remittances which the remitter declared as taxable, defeats one of the main principles of obtaining information in respect of foreign remittances i.e., to identify the taxable remittances on which tax was deductible but was not deducted. In view of this, the above amendment is made in Section 195(6). There fore through this amendment Part-D of Form 15CA is introduced.

Amendment to Rule 37 BB

(3) However in the sub rule (2), no information is required to be submitted if

(i) Remittance made by an individual & does not require prior approval of RBI as per the provisions of section 5 of FEMA Act, 1999 read with schedule III to the foreign exchange where remittance under Liberalized Remittance Scheme (LRS) limited to USD 250,000 p.a.

ii) If the remittance is of the nature specified in below specified list.

Specified List

Sl.NO	Purpose code as per RBI	Nature of payment
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	S0101	Advance payment against imports
8	S0102	Payment towards imports-settlement of invoice
9	S0103	Imports by diplomatic missions
10	S0104	Intermediary trade
11	S0190	Imports below Rs.5,00,000-(For use by ECD offices)
12	S0202	Payment for operating expenses of Indian shipping companies operating abroad.

Specified List

Sl.NO	Purpose code as per RBI	Nature of payment
13	S0208	Operating expenses of Indian Airlines companies operating abroad
14	S0212	Booking of passages abroad-Airlines companies
15	S0301	Remittance towards business travel.
16	S0302	Travel under basic travel quota (BTQ)
17	S0303	Travel for pilgrimage
18	S0304	Travel for medical treatment
19	S0305	Travel for education (including fees, hostel expenses etc.)
20	S0401	Postal services
21	S0501	Construction of projects abroad by Indian companies including import of goods at project site
22	S0602	Freight insurance - relating to import and export of goods
23	S1011	Payments for maintenance of offices abroad

Specified List

Sl.NO	Purpose code as per RBI	Nature of payment
24	S1201	Maintenance of Indian embassies abroad
25	S1202	Remittances by foreign embassies in India
26	S1301	Remittance by non-residents towards family maintenance and savings
27	S1302	Remittance towards personal gifts and donations
28	S1303	Remittance towards donations to religious and charitable institutions abroad
29	S1304	Remittance towards grants and donations to other Governments and charitable institutions established by the Governments
30	S1305	Contributions or donations by the Government to international institutions
31	S1306	Remittance towards payment or refund of taxes
32	S1501	Refunds or rebates or reduction in invoice value on account of exports
33	S1503	Payments by residents for international bidding.

Summary of the above are captured in the below table

Parts in Form 15CA	Remittance Type	Limit	Additional Requirement
Part-A	Chargeable to Tax	Remittance or aggregate remittance during the Financial Year (FY) is below Rs.5,00,000	No need of Form 15CB
Part-B	Chargeable to Tax	Remittance or aggregate remittance during the FY is below Rs.5,00,000	(i) If lower deduction certificate u/s 197 or an order of assessing officer u/s 195(2) or 195(3) is obtained (ii) No certification is required in Form 15CB from a Chartered Accountant

Summary of the above are captured in the below table

Parts in Form 15CA	Remittance Type	Limit	Additional Requirement
Part-C	Chargeable to Tax	Remittance or aggregate remittance during the FY exceeds Rs.5,00,000	Certification is required in Form 15CB from a Chartered Accountant
Part-D	Not Chargeable to Tax	Limit is Not Applicable	No need of Form 15CB

(4) The information in form 15CA shall be furnished,

(i) Electronically under digital signature in accordance with the procedures, formats and standards specified by the Principal Director General of (Systems) under sub-rule (8) and thereafter printout of the said form shall be submitted to the authorized dealer, prior to remitting the payment; or

(ii) Electronically in accordance with the procedures, formats and standards specified by the Principal Director General of Income-tax (Systems) under sub rule (8) and thereafter signed printout of the said form shall be submitted to the authorized dealer, prior to remitting the payment.

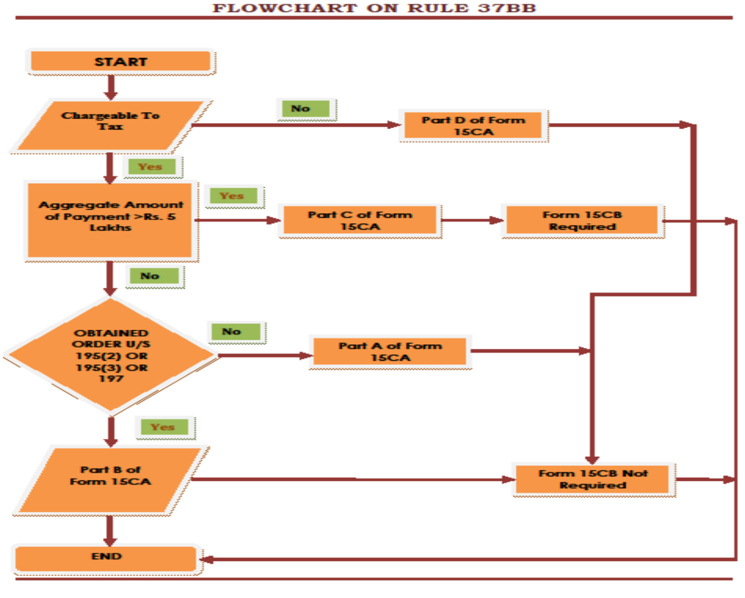
(5) The authorized dealer is under obligation to furnish the signed printout of Form 15CA referred to in clause (ii) of sub-rule (4) if required by the Income Tax authority for the purpose of IT Proceedings

(6) The certificate in Form 15CB shall be furnished and verified and verified electronically in accordance with the procedures, formats & standards specified by the Principal Director General of Income Tax (systems) under sub rule (8).

It is proposed to make the certification by Chartered Accountant is in Form 15CB electronically.

(7) As per the amendment the Authorized Dealer shall furnish the quarterly statement for each quarter of the financial year in Form No. 15CC to the Principal General of Income Tax (Systems) or to the person authorized by the Principal General of Income Tax (Systems) electronically under Digital Signature within 15 days from the end of the each quarter of the financial year to which such statement relates in accordance with the procedures formats and standards specified by the Principal Director General of Income-tax (Systems) under sub-rule (8).

(8) The Principal Director General of Income-tax (Systems) shall specify the procedures, formats and standards for the purposes of furnishing and verification of Form 15CA, Form 15CB and Form 15CC and shall be responsible for the day-to-day administration in relation to the furnishing and verification of information, certificate and quarterly statement in accordance with the provision of sub-rules (4), (6) and (7).



COMPARISON

Particulars	As per earlier rule 37BB of IT Act, 1961(Effective till 31.03.2016)	As per amended rule 37BB of IT Act, 1961(Effective from 01.04.2016)
Limit for Form 15CB	For certification in Form 15CB (i.e., accountant's certificate) needs to be furnished only in case of remittances exceeding Rs.2,50,000/-	For certification in Form 15CB (i.e., accountant's certificate)needs to be furnished only in case of remittances exceeding Rs. 5,00,000/-
Signature of 15CB	Certification done on printed Form 15CB (Manually)	Certification done on Form 15CB through Electronically using Digital Signature.

COMPARISON

Particulars	As per earlier rule 37BB of IT Act, 1961(Effective till 31.03.2016)	As per amended rule 37BB of IT Act, 1961(Effective from 01.04.2016)
Details to be Furnished by Authorized Dealer(Banker) to DGIT	Not Applicable	An authorized dealer shall furnish the Digitally signed quarterly statement in Form 15CC to the Principal Director General of Income Tax (Systems).
Requirement of Form 15CB for remittances Not chargeable to Tax	Provisions are not clear whether certification in Form 15CB is required or not for remittances which are not chargeable to tax.	Provisions are clear, that certification in Form 15CB is not required if remittances are not chargeable to tax. However furnishing of information for such transaction is compulsory in Part-D of Form 15CA

COMPARISON

Particulars	As per earlier rule 37BB of IT Act, 1961(Effective till 31.03.2016)	As per amended rule 37BB of IT Act, 1961(Effective from 01.04.2016)
Parts of 15CA	Form 15CA is divided into 2 parts Part-A & Part-B. Part-A: Information under Part- A is required to be furnished always if any remittance to non-resident during the financial year. Part-B: Information under Part- B is required to be furnished only when the remittance or aggregate remittance exceeds 2,50,000 during the financial year (in other words it is compulsory only when Form 15CB is compulsory)	Form 15CA is divided into 4 Parts, Part-A: Information under Part-A is required to be furnished if any remittance or aggregate remittance to non-resident which is chargeable to tax during the financial year does not exceeds 5,00,000/-. Part-B: Information under Part-B is required to be furnished if the remittance or aggregate remittance to a non-resident which is chargeable to tax during the financial year does not exceeds Rs. 5,00,000 during the financial year. AND Obtained Lower deduction certificate from the assessing officer u/s 197 or an order from officer u/s 195(2) or 195(3). Part-C: Information under Part-C is required to be furnished if the remittance or aggregate remittance to a non-resident which is chargeable to tax during the financial year exceeds 5,00,000. AND Obtained certificate from a chartered accountant in Form 15CB. Part-D: Information under Part-D is required to be furnished if the remittance is not chargeable to tax in India as per the provisions of the Income Tax Act, 1961.

COMPARISON

Particulars	As per earlier rule 37BB of IT Act, 1961(Effective till 31.03.2016)	As per amended rule 37BB of IT Act, 1961(Effective from 01.04.2016)
Exception for Form 15CA	Not Applicable	No information is required to be furnished if the remittance falls under the specified list of 33 items under Rule 37BB(3)
Requirement for disclosure of Residential Status	Not Applicable	Disclosure of Residential status of remitter has been made a necessary requirement
Requirement for disclosure of Relevant Purpose code as per RBI	Not Applicable	Disclosure of Relevant Purpose code as per RBI has been made a necessary requirement

COMPARISON

Particulars	As per earlier rule 37BB of IT Act, 1961(Effective till 31.03.2016)	As per amended rule 37BB of IT Act, 1961(Effective from 01.04.2016)
In case where the remitter is an Individual	Not Applicable	No information is required to be furnished under Rule 37BB, if the remittance is made by an individual and further it does not require prior approval of Reserve Bank of India as per the provisions of section 5 of the Foreign Exchange Management Act, 1999 (42 of 1999) read with Schedule III to the Foreign Exchange (Current Account Transaction) Rules, 2000.

Registration process for Filing Form 15CB

Pre-requisite

In order to file Form 15CB, Taxpayer must Add CA. To add CA, please follow the below steps.

Step 1 – Login to e-Filing Portal, Navigate to "My Account Add CA".

Step 2 – Enter the Membership Number of the CA.

Step 3 – Select 15CB as Form Name and Click Submit.

Once the taxpayer adds the CA, the CA can file Form 15CB on behalf of the Taxpayer.

In order to file Form 15CB, Chartered Accountant must follow the below steps.

Step 1 – User should be registered as "Chartered Accountant" in e-Filing. If not already registered, user should click the link Register Yourself in the homepage.

Step 2 – Select "Chartered Accountants" under Tax Professional and click Continue.

Step 3 – Enter the mandatory details and complete the registration process.

Instructions to e-File Form 15CB

Filing process

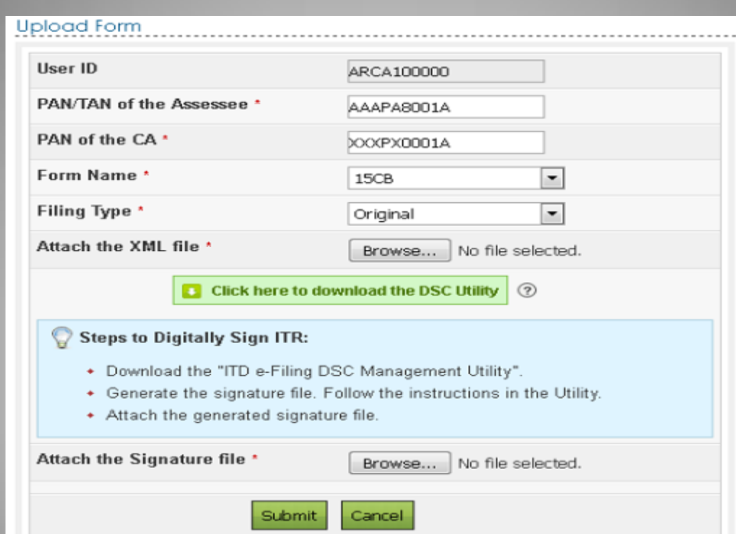
Step 1 – Download FORM 15CB utility from Downloads page and prepare the XML File.

Step 2 – Login to e-Filing, Go to e-File ➡ Upload Form, Enter PAN/TAN of Assessee, PAN of CA, Select Form Name as 15CB, Select Filing Type as Original.

Step 3 – Upload the XML generated from the downloaded utility. Upload the signature file generated using DSC Management Utility for the XML.

Note: DSC is Mandatory to file Form 15CB.

Instructions to e-File Form 15CB


Upload Form

User ID	ARCA100000
PAN/TAN of the Assessee *	AAAPA8001A
PAN of the CA *	XXXPX0001A
Form Name *	15CB
Filing Type *	Original
Attach the XML file *	Browse... No file selected.

Click here to download the DSC Utility

Steps to Digitally Sign ITR:

- Download the "ITD e-Filing DSC Management Utility".
- Generate the signature file. Follow the instructions in the Utility.
- Attach the generated signature file.

Attach the Signature file *	Browse... No file selected.

Submit Cancel

Instructions to e-File Form 15CB

Step 4 - On Successful Validation, Form 15CB is uploaded in e-Filing Portal. Success message is displayed as shown below.

Upload Form

Form 15CB has been uploaded and the Transaction ID is: 1000499305 .

An e-mail has been sent to demo@gmail.com and to demo_ca@gmail.com

The assessee should Login to e-Filing portal, navigate to Worklist --> For Your Information to view form submitted by CA.

After filing a 15CB, Chartered Accountant & Assessee will receive mail with acknowledgement number.

Instructions to e-File Form 15CB

View Form 15CB (Non-Corporate Users)

After CA uploads Form 15CB, the Assessee can view the uploaded FORM 15CB under Work list ⟶ For Your Information

Step 1 – Login to e-Filing, Go to Work list ⟶ For Your Information.

Step 2 – Form 15CB submitted by CA are displayed here.

For Your Information

Form Name	Select
Assessment Year	Select

Search

Uploaded forms details

Sl.No	CA Name	Form Name	A.Y.	Submitted On	Approval Status	
1	KARTHIK	Form 15CB	2016-17	31/03/2016	Successfully e-Filed	View Form
2	RAM	Form 3CB-3CD	2015-16	23/02/2016	Successfully e-Filed	View Form

Instructions to e-File Form 15CB

Step 3 – Click on "View Form" link to view the Uploaded Form details. The status of the form on submission shall appear as "Submitted".

On successful filing of Form 15CA-Part C against the particular Form 15CB, the status of Form 15CB shall update as "Consumed".

In case of withdrawal of Form 15CA against which Form 15CA was consumed, then the status of Form 15CB will change from "Consumed" to "Withdrawn".

One Form 15CB can be consumed for filing one Form 15CA only.

Instructions to e-File Form 15CB

View Form 15CB (Corporate/TAN Users)

After CA uploads Form 15CB, the Assessee can view the uploaded FORM 15CB under Work list ➞ View Form 15CB

Step 1 – Login to e-Filing, Go to Work list➞ View Form 15CB.

Step 2 – Form 15CB submitted by CA are displayed here

View Form 15CB

PAN of Remittee	
Country to which remittance is made	Select
Date Of Filing (DD/MM/YYYY)	
Acknowledgement Number	

Search

A.Y.	Remittee PAN	Remittee Name	Filed On	Type	Ack. No.	Status
2016-17	TANS12345A	SMITHA	13/04/2016	Original	100249461130416	Consumed
2016-17	TANS12345A	NARMATHA	12/04/2016	Original	100248651120416	Consumed

Instructions to e-File Form 15CB

Step 3 – Click on "Ack.No." link to view the Uploaded Form details. The status of the form on submission shall appear as "Submitted".

On successful filing of Form 15CA-Part C against the particular Form 15CB, the status of Form 15CB shall update as "Consumed".

In case of withdrawal of Form 15CA against which Form 15CA was consumed, then the status of Form 15CB will change from "Consumed" to "Withdrawn".

One Form 15CB can be consumed for filing one Form 15CA only.

Step 4 – Click on the Acknowledgment number. The Details of the acknowledgment number is displayed as a pop up. User can download XML, PDF and Receipt.

Registration process for Filing Form 15CA

To file the "Form 15CA", user should hold valid PAN/TAN and should be registered in e-Filing. If not already registered, user should go to Register Yourself, Select User Type and complete the registration process.

Instructions to e-File Form 15CA

Filing process

Form 15CA is available in Offline and Online modes as described below.

1 - Form 15CA – Online (Single upload)

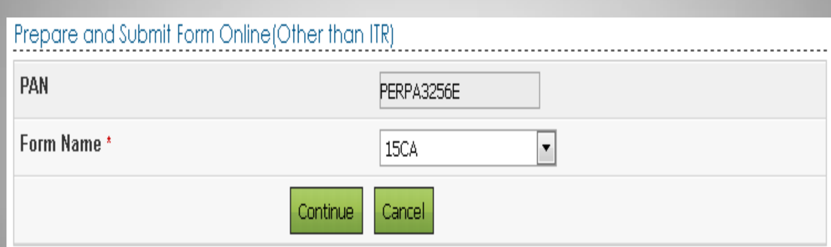
2 - Form 15CA - Offline (Bulk Upload)

Instructions to e-File Form 15CA

The Step by Step procedure for filing Online Form 15CA is as follows:

Step 1 - Login to e-Filing, Go to e-File ⟹ Prepare and Submit Online Form (Other than ITR)

Step 2 - Select Form 15CA from the drop down



Note: For TAN Users DSC is Mandatory to file Form 15CA.

Instructions to e-File Form 15CA

Step 3 - Generate signature for the zip file using DSC Management Utility (available under Downloads) and upload the generated signature file.

Step 4 - Click Continue. A popup appears as shown below.

Select Form 15CA Part Type

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.

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.

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.

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).

Please select the relevant part from the drop down.* PART - A

Continue Cancel

Instructions to e-File Form 15CA

We have discussed earlier Form 15CA has Four Parts

Part – A

Part – B

Part – C

Part – D

Upload a Form 15CB is mandatory prior to filling Part-C of Form 15CA. To prefill the details in Part C of Form 15CA, the acknowledgement number of filed Form 15CB should be provided.

Instructions to e-File Form 15CA

Select Form 15CA Part Type

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.

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.

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.

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).

Please select the relevant part from the drop down.* PART - C

Please enter the Acknowledgement Certificate No of Form 15CB

Acknowledgement No of 15CB

Continue Cancel

Step 5 – Click to continue

Instructions to e-File Form 15CA

FORM NO. 15CA

[See rule 37BB]

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

Submit Save Draft Exit

Instructions | Part A | PART A - Verification

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*	
PAN of the Remitter (if available)	XXXPX8001X
TAN of the Remitter (if available)	
ADDRESS OF THE REMITTER	
Flat/ Door / Building*	
Name of premises/ Building/ Village	
Road/ Street	
Area/ Locality *	
Town/ City/ District *	

Step 6 – Fill in all the mandatory details and click “Submit”.

Instructions to e-File Form 15CA

Step 7 – On successful submit, the user will be redirected to success page.

Form Filed Successfully

Form 15CA has been filed and the Transaction ID is: 1000499298

An e-mail confirming the successful submission of your Form alongwith the Acknowledgment number has been sent to demo@gmail.com

Instructions to e-File Form 15CA

View Form 15CA

Step 1 – To view the submitted Form 15CA, Navigate to My account -> View Form 15CA.

View Form 15CA

PAN of Remittee	
Country to which remittance is made	Select
Date Of Filing (DD/MM/YYYY)	
Acknowledgement Number	

Search

A.Y.	Remittee PAN	Remittee Name	Filed On	Type	Ack. No.	Status
2016-17	XXXPX0001A	RAM	04/04/2016	Original	10024412004041E	Withdraw Form 15CA

"Withdraw Form 15CA" link will be available to users to withdraw the uploaded FORM 15CA. Users can withdraw within 7 days of submission of FORM.

Instructions to e-File Form 15CA

Step 2 – Click on "Withdraw Form 15CA" link against the Form uploaded to withdraw the uploaded FORM 15CA. A confirmation page appears.

WithDraw 15CA Confirmation

Form 15CA Request Withdrawal Confirmation Page

This is to inform you that, you are agreeing to withdraw your Form 15CA filed earlier. Upon withdrawal, your Form 15CA as per the following details will no longer be valid.

After withdrawal, if required you would have to file a fresh Form 15CA.

Assessment Year	2016-17
Remittee Name	RAM
Remittee PAN	XXXPX0001A
Filed Date	04/04/2016
Filing Type	Original
Acknowledgement No	100244120040416

For security purpose we may store your IP address

☐ Click here to agree for withdrawal of Form 15CA

Confirm withdrawal | Back

Instructions to e-File Form 15CA

Step 3 – Check the checkbox stated "Click here to agree for withdrawal of Form 15CA" and click "Confirm withdrawal" button. Success message is displayed on the screen.

Form 15CA Withdraw

Your Form 15CA (Acknowledgement No 100244120040416) has been successfully withdrawn.

Step 4 – The status of the Form is changed to Form 15CA Withdrawn.

Step 5 – To view the details of the Form, click on the Acknowledgement Number.

Instructions to e-File Form 15CA

View Form 15CA

PAN of Remittee	
Country to which remittance is made	Select
Date Of Filing (DD/MM/YYYY)	
Acknowledgement Number	

Search

A.Y.	Remittee PAN	Remittee Name	Filed On	Type	Ack. No.	Status
2016-17	XXXPX0001X	RAM	04/04/2016	Original	100244120040416	Form 15CA Withdrawn

Step 6 – The details of Acknowledgement Number is displayed as a popup. User can download PDF, Receipt, and XML.

Instructions to e-File Form 15CA

Details Of Acknowledgement Number - 100231430220316

PAN	XXXPX8001A	**ITR/Form**	Form 15CA	**Assessment Year**	2016
Filing Type	Original	**Acknowledgement Number**	100231430220316		

Date	Activity / Status	Downloads / Status Description
22/03/2016	Successfully e-Filed	XML ITR/Form Receipt

Note :
ITR/Form and ITR-V/Acknowledgment are password protected. To open the PDF, please enter your PAN in lower case and date of birth in case of individual tax payers / date of incorporation for non-individual tax payers in DDMMYYYY format without any space between the PAN and date fields. For example, if your PAN is **ABCDE1234A** and date of birth / incorporation is **November 17, 1985** then the password will be **abcde1234a17111985** .The date of birth / incorporation should be same as furnished in the respective ITR / FORM.

Practical Challenges for Issuing Form 15CB Certificate

Nature of Remittance as per Agreement / Documents

Sl.NO	Nature of Invoices
1	Advertisement Fee
2	AMC Charges
3	Architectural Services
4	Bandwidth Charges
5	Brokerage Charges
6	Business Income other than that covered by Categories above
7	Cargo handling Services Inspection & Logistics Services
8	Cellular Roaming Charges
9	Charter Hire Charges (Shipping)
10	Clearing & Forwarding Charges
11	Commission
12	Communication Charges
13	Consulting Services

Nature of Remittance as per Agreement / Documents

Sl.NO	Nature of Invoices
14	Designing Fee
15	Directors Fee
16	Dividend
17	Drilling
18	Engineering Services
19	Equipment Rental Charges
20	Fabrication Services
21	Fees for Technical Services / Fees for Enabled Services
22	Freight Charges
23	Income From Immovable Property
24	Income From Shipping, Inland Waterways or Air Transport
25	Installation & Commissioning Services
26	Insurance Commissions

Nature of Remittance as per Agreement / Documents

Sl.No	Nature of Invoices
27	Interest Payments
28	Investment Income
29	Lease payment
30	Licensing Fee
31	Long Term Capital Gains
32	Membership Fees
33	Mobilization Charges
34	Payments for Software Bundled with Hardware
35	Payments to Professors, Teachers or Research Scholars
36	Payments to Sports Person & Artists
37	Payments to Students & Business Apprentice
38	Pensions (Other than those related to Past Employment)
39	Processing Charges

Nature of Remittance as per Agreement / Documents

Sl.NO	Nature of Invoices
40	Professional Services
41	Purchase of Software
42	R&D Charges
43	Registration Charges
44	Reimbursement of Expenses
45	Repatriation of Surplus Funds
46	Retainership Fees
47	Retention Fees
48	Royalty
49	Sales & Marketing Services
50	Seismic Data Processing
51	Short Term Capital Gains
52	Software Licenses

Nature of Remittance as per Agreement / Documents

Sl.NO	Nature of Invoices
53	Sponsorship Fees
54	Subscription Fees
55	Supervision Charges
56	Survey Fees
57	Telecasting Services
58	Tender Fees
59	Testing Charges
60	Training
61	Warranty Services
62	Winning from Horse Races
63	Winning from Lotteries, Crossword Puzzles, Card Games and Other Games of Any Sort
64	Consular Receipts
65	Other Income / Other (Not in the Nature of Income)

Purpose code as per RBI

1. Capital Account

- S0017 - Acquisition of non produced non financial assets (Purchase of Intangible Assets like Patents, Copyrights, Trademarks etc, Land acquired by government, use of natural resources)
- S0019 - Acquisition of non produced non financial assets (Purchase of Intangible Assets like Patents, Copyrights, Trademarks etc, use of natural resources) - Non Government
- S0099 - Other Capital Payments not included elsewhere
- S0026 - Capital transfers (Guarantee Payments, Investment Grand given by the government / international organization, exceptionally large Non-life insurance claims) - Government
- S0027 - Capital transfers (Guarantee Payments, Investment Grand given by the government / international organization, exceptionally large Non-life insurance claims) - Non Government

Purpose code as per RBI

2. Foreign Direct Investments

- S003 - Indian Direct Investment abroad (in branches & wholly owned subsidiaries)in Equity Shares
- S004 -Indian Direct Investment abroad (in subsidiaries & Associates) in Debt Instruments
- S005 -Indian Investment abroad - in Real Estates
- S006 - Repatriation of Foreign Direct Investment made by overseas investors in India - In Equity shares
- S007 Repatriation of Foreign Direct Investment made by overseas investors in India - In Debt securities
- S008 Repatriation of Foreign Direct Investment made by overseas investors in India - In Real Estate

Purpose code as per RBI

3. Foreign Portfolio Investment

- S0001 - Indian Portfolio investment abroad - in equity shares
- S0002 - Indian Portfolio investment abroad - in Debt shares
- S0009 - Repatriation of Foreign Portfolio Investment made by overseas investors in India - In Equity shares
- S0010 - Repatriation of Foreign Portfolio Investment made by overseas investors in India - In Instruments

4. External Commercial Borrowings

- S0011 - Loans extended to Non - Residents
- S0012 - Repayment of Long & Medium term loans with original maturity above one year received from Non - Residents

Purpose code as per RBI

5. Short Term Loans

- S0013 - Repayment of short term loans with original maturity up to one year received from Non - Residents

6. Banking Capital

- S0014 - Repatriation of Non Residents Deposits (FCNRB/NRERA etc)
- S0015 - Repayment of loans and overdrafts taken by AD s on their own account
- S0016 - Sale on foreign currency against another foreign currency

Purpose code as per RBI

7. Financial Derivatives and Others

- S0020 - Payments made on account of Margin payments, premium payments and settlement amount etc under Financial Derivative
- S0021 - Payments made on account of sale of share under Employee Stock Option
- S0022 - Investment in Indian Depositories Receipts (IDR's)
- S0023 - Opening of Foreign Currency account abroad with a Bank

8. External Assistance

- S0024 - External Assistance extended by India e.g Loans and Advances extended by India to Foreign Governments under
- S0025 - Repayments made on account of External Assistance received by India

Purpose code as per RBI

9. Imports

- S0101 - Advance Payment against imports made to countries other than Nepal & Bhutan
- S0102 - Payments towards imports - settlement of invoice other than Nepal & Bhutan
- S0103 - Imports by diplomatic missions other than Nepal & Bhutan
- S0104 - Intermediary Trade / Transit Trade i.e third country export passing through India
- S0108 - Goods acquired under merchanting / payments against import leg of merchanting trade*
- S0109 - Payments made for Imports from Nepal & Bhutan, If any

Purpose code as per RBI

10. Transport

- S0201 - Payments for Surplus Freight / passenger fare by foreign shipping companies operating in India
- S0202 - Payments for Operating expenses of Indian Shipping Companies operating abroad
- S0203 - Freight on Imports - Shipping Companies
- S0204 - Freight on Exports - Shipping Companies
- S0205 - Operational leasing / Rental of Vessels (with crew) - Shipping Companies
- S0206 - Booking of Passengers abroad - Shipping Companies
- S0207 - Payments of Surplus Freight / passenger fare by foreign airlines companies operating in India
- S0208 - Operating Expenses of Indian Airlines Companies Operating
- S0209 - Freight on Imports - Airlines Companies
- S0210 - Freight on Exports - Airlines Companies
- S0211 - Operating Leasing / Rental of Vessels (with crew) - Airlines Companies
- S0212 - Booking of Passengers abroad - Airlines Companies
- S0214 - Payments on account of Stevedoring , demurrage, port handling charges etc (Shipping Contract)

Purpose code as per RBI

10. Transport

- S0215 - Payments on account of Stevedoring , demurrage, port handling charges etc (Airlines Companies)
- S0216 - Payments for passengers - Shipping Companies
- S0217 - Other Payments by Shipping Companies
- S0218 - Payments for passengers - Airlines Companies
- S0219 - Other Payments by Airlines Companies
- S0220 - Payments on account of freight under other modes of transport (Internal Waterways, Roadways, Railways, Pipeline transports and others)
- S0221 - Payments on account of passenger fare under other modes of transport (Internal Waterways, Roadways, Railways, Pipeline transports and others)
- S0222 - Postal & Courier services by Air
- S0223 - Postal & Courier services by Sea
- S0224 - Postal & Courier services by Others

Purpose code as per RBI

11. Travel

- S0301 - Business Travel
- S0303 - Travel for Pilgrimage
- S0304 - Travel for medical treatment
- S0305 - Travel for Education (Including Fees, Hostel Expenses, etc)
- S0306 - Other Travel (Including Holiday trips and Payments for settling international credit cards transactions)

12. Construction services

- S0501 - Construction of projects abroad by Indian companies including import of goods at project site abroad
- S0502 - Cost of construction etc of projects executed by foreign companies in India

Purpose code as per RBI

13. Insurance and pension services

- S0601 - Life insurance premium except term insurance
- S0602 - Freight insurance - relating to import and export of goods
- S0603 - Other general insurance premium including reinsurance premium; and term life insurance premium
- S0605 - Auxiliary services including commission on insurance
- S0607 - Insurance claim settlement of non life insurance; and life insurance (only term insurance)
- S0608 - Life insurance claim settlements
- S0609 - Standardized guarantee services
- S0610 - Premium of pension funds
- S0611 - Periodic pension entitlements e.g. monthly, quarterly or yearly payments of pension amounts by Indian pension Fund.-

Purpose code as per RBI

14. Financial service

- S0701 - Financial intermediation except investment banking - Bank charges, collection charges, LC charges etc..
- S0702 - Investment banking - brokerage, underwriting commission etc
- S0703 - Auxiliary services - charges on operation and regulatory fees custodial services, depository services etc

15. Telecommunication, Computer and Information Service

- S0801 - Hardware consultancy / implementation
- S0802- Software consultancy / implementation
- S0803- Data base, data processing charges

Purpose code as per RBI

15. Telecommunication, Computer and Information Service

- S0804 - Repair and maintenance of computer and software
- S0805 - News agency services
- S0806 - Other information services-subscription to news papers
- S0807 - Off-site software imports
- S0808 - Telecommunication services including electronic mail and voice mail services
- S0809 - Satellite services including space shuttle and rockets etc

16. Charges for the use of intellectual property n.i.e

- S0901 - Franchises services
- S0902 - Payment for use through licensing agreements of produced originals or prototypes (Such as manuscripts and films), patents, copyrights, trademarks, industrial process, franchises etc

Purpose code as per RBI

17. Other Business Services

- S1002 - Trade Related Services - Commission on exports / imports
- S1003 - Operating leasing Services (Other than financial leasing), without operating crew including charter hire
- S1004 - Legal Services
- S1005 - Accounting, Auditing , Book- Keeping services
- S1006 - Business and Management Consultancy and public relation
- S1007 - Advertising, Trade Fair Service
- S1008 - Research and Development Services
- S1009 - Architectural Services
- S1010 - Agricultural services like protection against insects and disease, increasing of harvest yields, forestry services
- S1011 - Payments for maintenance of office abroad

Purpose code as per RBI

17. Other Business Services

- S1013 - Environmental services
- S1014 - Engineering services
- S1015 - Tax consulting services
- S1016 - Market research and public opinion polling service
- S1017 - Publishing and printing services
- S1018 - Mining service like on-site processing services analysis
- S1020 - Mining service like on-site processing services analysis
- S1021 - Wholesale and retailing trade services
- S1022 - Wholesale and retailing trade services
- S1023 - Other technical services including scientific / space services
- S1099 - Other services not included elsewhere

Purpose code as per RBI

18. Personal, Cultural & Recreational Services

- S1101 - Audio-visual and related services like motion picture and video tape production, distribution and projection services
- S1103 -Radio and television production, distribution and transmission services
- S1104 - Entertainment services
- S1105 -Museums, library and archival services
- S1106 - Recreation and sporting activities services
- S1107 -Education (e.g. fees for correspondence courses abroad)
- S1108 - Health Service (payment towards services received from hospitals, doctors, nurses, paramedical and similar services etc
- S1109 - Other Personal , Cultural & Recreational Services

Purpose code as per RBI

19. Govt. not included elsewhere (G.n.i.e)

- S1201 -Maintenance of Indian embassies abroad
- S1202 - Remittances by foreign embassies in India

20. Secondary Income

- S1301 -Remittance for family maintenance and savings
- S1302 - Remittance towards personal gifts and donations
- S1303 - Remittance towards donations to religious and charitable institutions abroad
- S1304 - Remittance towards grants and donations to the other governments and charitable institutions established by the
- S1305 - Contributions / donations by the government to international institutions
- S1306 - Remittance towards payment /refund of taxes.
- S1307 - Outflows on account of migrant transfers including personal

Purpose code as per RBI

21. Primary Income

- S1401 - Compensation of employees
- S1402 - Remittance towards interest on Non Resident Deposits (FCNR(B)/NR(E)RA, etc)
- S1403 - Remittance towards interest on loans from Non-Residents(ST/MT/LT loans) e.g. External commercial borrowings, Trade Credits, etc
- S1405 - Remittance towards interest payments by AD's on their own account (to VOSTRO a/c holders or the OD on NOSTRO a/c)
- S1408 - Remittance of profit by FDI enterprises in India (By branches of foreign companies including bank branches)
- S1409 - Remittance of Dividends by FDI enterprises in India (other than branches) on equity and investment fund shares
- S1411 - Remittance of interest income on account of Portfolio Investment in India
- S1412 Remittance of dividends on account of Portfolio investment in India on equity and investment fund shares

Purpose code as per RBI

22. Others

- S1501 - Refunds / rebates / reduction in invoice value on account of
- S1502 - Reversal of wrong entries, refunds of amount remitted for non-Exports
- S1503 - Payments by residents for international bidding
- S1504 - National sales when export bills negotiated / purchased / discounted are dishonored / crystallized / cancelled and reversed from suspense account
- S1505 - Deemed Imports (Exports between SEZ, EPZs, and domestic tariff areas)

Purpose code as per RBI

23. Maintenance and repair services n.i.e

- S1601 - Payments on accounts of maintenance and repair services rendered for vessels, ships, boats, warships etc
- S1602 - Payments on accounts of maintenance and repair services rendered for aircrafts, space shuttles, rockets, military aircrafts

24. Manufacturing Services(Goods for services)

- S1701 - Payments for processing of goods

Few key points for filing TDS Statement

Few key points for filing TDS Statement

- In which Form we need to file the TDS return related to section 195?

⇨ We need to file the return in Form 27Q

- What is the due date for filling TDS statement?

⇨ The due dates is given below

Quarter 1 – 15th July

Quarter 2 – 15th October

Quarter 3 – 15th January

Quarter 4 – 15th May

Few key points for filing TDS Statement

- What will be the consequences if I do not file TDS statement within due date?

⇨ There will be a levy of Rs. 200.00 per day under section 234E of the IT Act, 1961 from the due date till the date when statement is filed.