

FORM NO. 15CB

[See rule 37BB]

Certificate of an accountant

I have examined the agreement (wherever applicable) between _____ with PAN/TAN ____ (Remitters) and Mr./Mrs./M/s. _____ (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	
	Name of the Beneficiary of the remittance	
	Flat/ Door/ Block No	
	Name of premises/ Building/ Village	
	Road/ Street	
	Area/ Locality	
	Town/ City / District	
	State	
	Country	
	ZipCode	
B.	REMITTANCE	
1	Country to which remittance is made	
	Country	
	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 the Authorized Dealer	
	Branch Address of the Authorized dealer	
6	Proposed date of remittance	
7	Nature of remittance as per agreement/ document	
8	Please furnish the 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)	
	(i) is remittance chargeable to tax in India	
	(ii) if not, reasons thereof	
	(ii) 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	
	(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) Whether such income is liable to tax in India	
	(b) If so, The basis of arriving at the rate of deduction of tax	
	(c) If not, the please furnish brief reasons thereof. specifying relevant article of DTAA	
	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	
	11.D 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	