

**Form No. 15CB**

(See rule 37BB)

**Certificate of an accountant<sup>1</sup>**

I/We\* have examined the agreement (wherever applicable) between Mr./Ms./M/s\* .....(Remitters) ..... and Mr./Ms./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 Charter- 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)		
	(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		
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	
	(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) <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) 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) <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 specific 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, the 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.<sup>2</sup>

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Signature : \_\_\_\_\_

Name: \_\_\_\_\_

Name of the proprietorship/ firm :

\_\_\_\_\_

Address : \_\_\_\_\_

Registration No. : \_\_\_\_\_

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

<sup>2</sup> Certificate number is an internal number to be given by the Accountant.

\* Delete whichever is not applicable.