

**FORM NO. 146**  
[See rule 220(1)(c)]

**Certificate of an accountant for payments to a non-resident, not being a company or to a foreign company**

| Particulars of the Remitter (Sender)          |  |                       |        |
|---|--|-----------------------|--------|
| 1.  | Name   | <i>(refer Note 1)</i> |        |
| 2.  | Address  | <i>(refer Note 2)</i> |        |
| 3.  | Permanent Account Number                                   |                       |        |
| 4.  | Status   | <i>(refer Note 3)</i> |        |
| 5.  | Residential Status   | <i>(refer Note 4)</i> |        |
| 6.  | Tax Deduction and Collection Account Number (if available) |                       |        |
| 7.  | Email id   |                       |        |
| 8.  | Contact number   | Country Code          | Number |
| Particulars of the Recipitee (Recipient)      |  |                       |        |
| 9.  | Name   | <i>(refer Note 1)</i> |        |
| 10.   | Permanent Account Number, if available                     | <i>(refer Note 5)</i> |        |
| 11.   | Tax Identification Number (TIN) in country of residence    | <i>(refer Note 6)</i> |        |
| 12.   | Country of residence                                       | <i>(drop down)</i>    |        |
| 13.   | Complete Address in country of residence                   | <i>(refer Note 2)</i> |        |
| 14.   | Principal place of business                                |                       |        |
| 15.   | Email id   |                       |        |
| 16.   | Contact number   | Country Code          | Number |
| Particulars of the Remittance (Fund Transfer) |  |                       |        |
| 17.   | Country to which remittance is made                        | <i>(drop down)</i>    |        |
| 18.   | Currency   | <i>(drop down)</i>    |        |
| 19.   | Amount to be remitted (before deduction of tax at source)  | In foreign currency   |        |
|   |  | In ₹                  |        |
| 20.   | Particulars of bank  |                       |        |
|   | (a) IFSC Code  |                       |        |
|   | (b) Name   |                       |        |
|   | (c) Branch   |                       |        |
|   | (d) BSR Code of the branch (7 digit)                       |                       |        |
| 21.   | Particulars of authorized dealer                           |                       |        |
|   | (a) Is the bank and authorized dealer the same             | <i>(Yes/No)</i>       |        |
|   | (b) If no, then name of the authorized dealer              | <i>(drop down)</i>    |        |
|   | (c) ITDREIN  |                       |        |
| 22.   | Proposed date of remittance                                | <i>(dd/mm/yyyy)</i>   |        |
| 23.   | Nature of remittance                                       | <i>(refer Note 7)</i> |        |
| 24.   | Purpose code as per Reserve Bank of India                  |                       |        |

|   |  |          |
|---|--|----------|
| 25.                                     | Sub-code as per Reserve Bank of India  |          |
| 26.                                     | Whether tax payable has been grossed up as per section 393(10)   | (Yes/No) |
| <b>Details in respect of taxability</b> |  |          |
| 27.                                     | <b>Taxability under the provisions of Act [without considering Double Taxation Avoidance Agreement (“DTAA”)]</b>   |          |
|   | (a) is remittance chargeable to tax in India   | Yes/No   |
|   | (b) if no, give reasons  |          |
|   | (c) if yes,  |          |
|   | (i) section under which remittance is chargeable to tax  |          |
|   | (ii) amount of income chargeable to tax  |          |
|   | (iii) tax liability  |          |
|   | (iv) basis of determining taxable income and tax liability   |          |
|   | (v) rate of deduction of tax at source (%)   |          |
| 28.                                     | If relief is claimed under DTAA—   | Yes/No   |
|   | (a) has Tax Residency Certificate is obtained from the remittee  | Yes/No   |
|   | (b) if yes, Tax Residency Certificate number   |          |
|   | (c) relevant DTAA  |          |
|   | (d) article of DTAA  |          |
|   | (e) nature of payment as per DTAA  |          |
|   | (f) taxable income as per DTAA   |          |
|   | (g) tax liability as per DTAA  |          |
| 29.                                     | <b>Taxability under the Double Taxation Avoidance Agreement (“DTAA”)</b>   |          |
|   | <b>A. If the remittance is on account of royalties, fee for technical services, interest, dividend (not connected with permanent establishment), please indicate—</b>                                  |          |
|   | (a) is such remittance taxable in India as per DTAA  | Yes/No   |
|   | (b) if yes,—   |          |
|   | (i) article of DTAA  |          |
|   | (ii) amount taxable in India as per DTAA   |          |
|   | (iii) rate of deduction of tax at source as per DTAA (%)   |          |
|   | (c) if no, furnish brief reasons, specifying article of DTAA   |          |
|   | <b>B. If remittance is on account of business income (including business income where royalty, fee for technical services or interest is connected with permanent establishment), please indicate—</b> |          |
|   | (a) is such remittance taxable in India as per DTAA  | Yes/No   |
|   | (b) if yes,—   |          |
|   | (i) article of DTAA  |          |

|  |  |   |                          |                     |                     |                             |      |
|--|--|---|--------------------------|---------------------|---------------------|-----------------------------|------|
|  | (ii) amount taxable in India as per DTAA   |   |                          |                     |                     |                             |      |
|  | (iii) rate of deduction of tax at source as per DTAA (%)                                 |   |                          |                     |                     |                             |      |
|  | (c) if no, furnish brief reasons, specifying article of DTAA                             |   |                          |                     |                     |                             |      |
| <b>C. If remittance is on account of capital gains, please indicate—</b> |  |   |                          |                     |                     |                             |      |
|  | (a) is such remittance taxable in India as per DTAA                                      | <i>Yes/No</i>                               |                          |                     |                     |                             |      |
|  | (b) if yes,—   |   |                          |                     |                     |                             |      |
|  | (i) article of DTAA  |   |                          |                     |                     |                             |      |
|  | (ii) long-term capital gains   | Date of sale                                | Total sale consideration | Date of acquisition | Cost of acquisition | Cost of improvement, if any | LTCG |
|  | (iii) short-term capital gains   | Date of sale                                | Total sale consideration | Date of acquisition | Cost of acquisition | Cost of improvement, if any | STCG |
|  | (iv) rate of deduction of tax at source as per DTAA (%)                                  |   |                          |                     |                     |                             |      |
|  | (c) if no, furnish brief reasons, specifying article of DTAA                             |   |                          |                     |                     |                             |      |
| <b>D. If remittance not covered by sub-items A, B and C</b>              |  |   |                          |                     |                     |                             |      |
|  | (a) nature of remittance   |   |                          |                     |                     |                             |      |
|  | (b) is such remittance taxable in India as per DTAA                                      | <i>Yes/No</i>                               |                          |                     |                     |                             |      |
|  | (b) if yes,—   |   |                          |                     |                     |                             |      |
|  | (i) article of DTAA  |   |                          |                     |                     |                             |      |
|  | (ii) amount taxable in India as per DTAA   |   |                          |                     |                     |                             |      |
|  | (iii) rate of deduction of tax at source as per DTAA (%)                                 |   |                          |                     |                     |                             |      |
|  | (c) if no, furnish brief reasons, specifying article of DTAA                             |   |                          |                     |                     |                             |      |
| <b>Details of Tax Deducted at Source</b>                                 |  |   |                          |                     |                     |                             |      |
| 30.  | Amount of tax deducted at source   |   |                          |                     |                     |                             |      |
| 31.  | Whether tax is deducted at source—<br>(i) as per the Act or<br>(ii) as per relevant DTAA | <i>(i)/(ii)</i>                             |                          |                     |                     |                             |      |
| 32.  | Rate at which tax is deducted  | As per the Act (%)<br>or<br>as per DTAA (%) |                          |                     |                     |                             |      |
| 33.  | Actual amount of remittance after deduction of tax at source                             | In foreign currency                         |                          |                     |                     |                             |      |
|  |  | In ₹  |                          |                     |                     |                             |      |
| 34.  | Date of deduction of tax at source, if any   | <i>(dd/mm/yyyy)</i>                         |                          |                     |                     |                             |      |

**VERIFICATION**

1. I ..... (name of accountant) having Permanent Account Number ..... have examined—
- (a) the agreement (wherever applicable) between Mr./Ms./M/s\* ..... (Remitters) and Mr./Ms./M/s\* ..... (Remittee) requiring the above remittance; and
- (b) 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- XIX-B of the Act.
2. I hereby certify that the above details are true and correct.

Place  
Date

*Signature of the accountant*

Name.....

Permanent Account Number.....

Member Registration Number.....

Date of Registration.....

Unique Document Identification Number (UDIN).....

Name of the proprietorship/ firm.....

Firm Registration Number.....

**Notes:**

1. In case of individual, the first, middle and last name shall be provided in full without. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. In case of non-availability of PAN, provisions of section 397(2) shall be applicable.
6. Tax Identification Number of the remittee in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the remittee is identified by the Government of that country or the specified territory of which he claims to be a resident.
7. Please select anyone from the followings for nature of remittance

| S. No. | Nature of Remittances                                       |
|--------|---|
| 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   |
| 14     | Designing Fee   |
| 15     | Directors Fees  |
| 16     | Dividend  |
| 17     | Drilling  |

|    |   |
|----|---|
| 18 | Engineering Services                                    |
| 19 | Equipment Rental Charges                                |
| 20 | Fabrication Services                                    |
| 21 | Fees for Technical Services/ Fees For Included Services |
| 22 | Freight Charges   |
| 23 | Income from Immoveable Property                         |
| 24 | Income from Shipping, Inland Waterways Or Air Transport |
| 25 | Installation & Commissioning Services                   |
| 26 | Insurance Commissions                                   |
| 27 | Interest Payment  |
| 28 | Investment Income                                       |
| 29 | Lease Payment   |
| 30 | Licensing Fee   |
| 31 | Long Term Capital Gains                                 |
| 32 | Membership Fee  |
| 33 | Mobile station 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 Or Business Apprentice             |
| 38 | Pensions (Other Than Those Related to Past Employment)  |
| 39 | Processing Charges                                      |
| 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 and Marketing Services                            |
| 50 | Seismic Data Processing                                 |
| 51 | Short Term Capital Gains                                |
| 52 | Software Licenses                                       |
| 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)                                 |

8. Some of the information in the form would be pre-filled to the extent possible.
9. Amounts to be filled in ₹ unless otherwise provided.