

FORM NO. 15CB

(See rule 37BB)

Certificate of an accountant*

I/We have examined the agreement (wherever applicable) between Mr./Ms./M/s _____ and Mr./Ms./M/s _____ requiring the (remitters) (beneficiary) 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 sub-section (6) of section 195. 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 of remittance	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.	Amount of TDS	In foreign currency		In Indian Rs.							
	7.	Rate of TDS	As per Income-tax Act (%) ☐			As per DTAA (%) ☐						
	8.	Actual amount of remittance after TDS	In foreign currency		In Indian Rs.							
	9.	Date of deduction of tax at source	(DD/MM/YYYY)									
	10.	Nature of remittance as per agreement/ document										
	11.	In case the remittance is net of taxes, whether tax payable has been grossed up? If so computation thereof may be indicated.					(Tick) (✓) ☐ Yes ☐ No					
12.	If the remittance is for royalties, fee for technical services, interest, dividend, etc, please indicate:-	(Tick) (✓) ☐ Yes ☐ No										

	(a) The clause of the relevant DTAA under which the remittance is covered along with reasons	Clause of DTAA	
	(b) Rate of TDS required to be deducted in terms of such clause of the applicable DTAA	As per DTAA (%) ☐	
	(c) In case TDS is made at a lower rate than the rate prescribed under DTAA, reasons thereof		
13.	In case remittance is for supply of articles or things (e.g. plant, machinery, equipment etc.), please indicate,	(Tick) (✓) ☐ Yes ☐ No	
	(a) Whether the recipient of remittance has any permanent establishment (PE) in India through which the beneficiary of the remittance is directly or indirectly carrying on such activity of supply of articles or things?	(Tick) (✓) ☐ Yes ☐ No	
	(b) Whether such remittance is attributable to or connected with such permanent establishment	(Tick) (✓) ☐ Yes ☐ No	
	(c) If the reply to Item No. (b) above is 'yes', the amount of income comprised in such remittance which is liable to tax.		
	(d) If not, the reasons in brief thereof.		
14.	In case the remittance is on account of business income, please indicate:-	(Tick) (✓) ☐ Yes ☐ No	
	(a) Whether such income is liable to tax in India	(Tick) (✓) ☐ Yes ☐ No	
	(b) If so, the basis of arriving at the rate of deduction of tax.		
	(c) If not, the reasons thereof.		
15.	In case any order u/s 195(2)/ 195(3)/ 197 of Income-tax Act has been obtained from the Assessing Officer, details thereof:	(Tick) (✓) ☐ Yes ☐ No	
	(a) Name and Designation of the Assessing Officer who issued the order/ certificate		
	(b) Date of the order/ certificate	(DD/MM/YYYY)	
	(c) Specify whether u/s 195(2)/ 195(3)/ 197 of I T Act	☐	

	16.	In case of any other remittance, if tax is not deducted at source for any reason, details thereof.		
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(Attach separate sheet duly authenticated wherever necessary)

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****Certificate No.:**

Date :		Signature:	
Place:		Name:	
		Name of the proprietorship/firm	
		Address:	
		Registration number:	

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

*** Certificate number is an internal reference number to be given by the Accountant*