

***Section 195 of the Income-tax Act, 1961 - Deduction of tax at source - Payment to non-resident - Clarification regarding remittances of Consular receipts to non-residents***

**CIRCULAR NO. 9/2009 [F. NO. 142/19/2007-TPL], DATED 30-11-2009**

Reference is drawn to Circular No. 4/2009, dated 29th June, 2009 prescribing the revised procedure for furnishing information regarding remittances being made to non-residents w.e.f. 1st July, 2009.

2. As per Article 28 of Schedule to section 2 of the Diplomatic Relations (Vienna Convention) Act, 1972, the fees and charges levied by a diplomatic mission in the course of its official duties shall be exempt from all dues and taxes.

3. In view of the above, while remitting consular receipts abroad, diplomatic missions in India will be required to submit only a self-certified undertaking in Form No. 15CA to the remitter bank. They are not required to obtain a certificate from an accountant/certificate of Assessing Officer (Form 15CB). The procedure for furnishing information regarding remittances of Consular receipts by diplomatic missions in India will be as follows :—

- (i) The diplomatic mission will access the website to electronically upload the remittance details to the Income-tax Department in Form 15CA (undertaking).
- (ii) The diplomatic mission will then take a print out of this filled up Form 15CA (which will bear an acknowledgement number generated by the system) and sign it. Form 15CA (undertaking) can be signed by the Head of the mission or by an officer of the mission so authorized by the Head of the mission.
- (iii) The duly certified Form 15CA (undertaking) will be submitted in duplicate to the Reserve Bank of India/authorized dealer. The Reserve Bank of India/authorized dealer will in turn forward a copy of the undertaking to the Assessing Officer concerned.

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