Form No. 15CB

(See rule 37BB)

Certificate of an accountant 1

(Re ren	mit itta	have examined the agreement (wherever applicable) ters) and Mr./Ms./M/s*	(Beneficiary) requirir account required for ascertaining	ng the above ng the nature of
We	her	eby certify the following:-		
A	Naı	me and address of the beneficiary of the remittance		
В	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	(Tick) Yes No	
		payable has been grossed up?		
	8.	Taxability under the provisions of the Income-tax Act (without considering DTAA)		-
		(i) is remittance chargeable to tax in India	(Tick) Yes No	
		(ii) if not reasons thereof		
		(iii) 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		
	9.	If income is chargeable to tax in India and any relief		
		is claimed under DTAA-(i) whether tax residency	(Tick) Yes No	
		certificate is obtained from the recipient of remittance		
		(ii) please specify relevant DTAA		
		(ii) please specify relevant article of DTAA		
		Nature of payment as per DTAA		
		(iii) taxable income as per DTAA	In Indian Rs	
		(iv) tax liability as per DTAA	In Indian Rs.	
		A. If the remittance is for royalties, fee	(Tick) Yes No	
		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 such article of the applicable DTAA	As per DTAA (%)
B. In case the remittance is on account of bu	isiness (Tick) Yes No
income, please indicate:-	
(a) Whether such income is liable to tax in l	ndia (Tick) Yes No
(b) If so, the basis of arriving at the rate of confidence of tax.	eduction
(c) If not, please furnish brief reasons thereous specifying relevant article of DTAA	ıf,
C. In case the remittance is on account of ca	pital (Tick) Yes No
gains, please indicate:-	
(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 b	y sub- (Tick) Yes No
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 deduct terms of such article of the applicable DTA.	
(d) if not, please furnish brief reasons there specifying relevant article of DTAA	of,
10 Amount of TDS	In foreign currency
	In Indian Rs.
Rate of TDS	As per Income-tax Act (%) or As per DTAA (%)
12 Actual amount of remittance after TDS	In foreign currency
Date of deduction of tax at source, if	(DD/MM/YYYY)

Certificate No. ²	
	Signature:
	Name:
	Name of the proprietorship/ firm:

Address: Registration No.:

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

·Certificate number is an internal number to be given by the Accountant. * Delete whichever is not applicable.