

NOTIFICATION NO. 30/2009 [F. NO. 142/19/2007-TPL]/S.O. 857(E), DATED 25-3-2009

In exercise of the powers conferred by section 295 read with sub-section (6) of section 195 of the Income-tax Act, 1961, the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (Seventh Amendment) Rules, 2009.
(2) They shall come into force with effect from 1st July, 2009.
2. In the Income-tax Rules, 1962, after rule 37BA, the following rule shall be inserted, namely:

"Furnishing of information under sub-section (6) of section 195.

37BB. (1) The information under sub-section (6) of section 195 shall be furnished by the person responsible for making the payment to a non-resident, not being a company, or to a foreign company, after obtaining a certificate from an accountant as defined in the *Explanation* to section 288 of the Income-tax Act, 1961.

(2) The information to be furnished under sub-section (6) of section 195 shall be in Form No. 15CA and shall be verified in the manner indicated therein and the certificate from an accountant referred to in sub-rule (1) shall be obtained in Form No. 15CB.

(3) The information in Form No. 15CA shall be furnished electronically to the website designated by the Income-tax Department and thereafter signed printout of the said form shall be submitted prior to remitting the payment.

(4) The Director-General of Income-tax (Systems) shall specify the procedures, formats and standards for ensuring secure capture, transmission of data and shall also be responsible for the day-to-day administration in relation to furnishing the information in the manner specified."

Income-Tax Department	FORM NO. 15CA	Ack. No - <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>
	(See rule 37BB)	
	Information to be furnished under sub-section (6) of Section 195 of the Income-tax Act, 1961 relating to remittance of payments to a non-resident or to a foreign company	

Part A		GENERAL				
INFORMATION : REMITTER	Name of Remitter (Person responsible For making payment u/s 195 of IT Act, 1961)				PAN of Remitter	
	Flat/Door/Block No.	Name of Premises/Building/Village			TAN of Remitter	
	Road/Street/Post Office	Area/Locality			Status- Write 1 if company, Write 2 if firm, and write 3 if others In case of company-If domestic, write 1 and if other than domestic, write 2 <div style="border: 1px solid black; width: 30px; height: 20px; margin: 5px auto;"></div> <div style="border: 1px solid black; width: 30px; height: 20px; margin: 5px auto;"></div>	
	Town/City/District	State	Pin code			
	Principal Place of Business					
	Email Address		(STD code)-Phone Number			
		()				
	Area Code	AO Type	Range Code	AO No		
INFORMATION : RECIPIENT OF REMITTANCE	Name of recipient of Remittance				PAN of recipient of Remittance	
	Complete Address:				Country to which remittance is made :	
				Status- Write 1 if company, write 2 if firm, and write 3 if others <div style="border: 1px solid black; width: 30px; height: 20px; margin: 5px auto;"></div>		

	Principal Place of Business		In case of company- If domestic, write 1 and if other than domestic, write 2	
	Email Address			(ISD code)-Phone Number
				()
INFORMATION : ACCOUNTANT	(a)	Name of the Accountant* signing the certificate		
	(b)	Name of the proprietorship/ firm of the Accountant		
	(c)	Address		
	(d)	Registration no. of the Accountant		
	(e)	Date of Certificate : (DD/MM/YYYY)		**Certificate No : <input type="text"/> <input type="text"/>
<p>* Accountant (other than an employee) shall have the same meaning as defined in the <i>Explanation</i> to Section 288 of Income-tax Act, 1961. ** Please fill the serial number as mentioned in the certificate of the accountant.</p>				
For Office Use Only			For Office Use Only	
			<i>Receipt No.</i> <i>Date</i> <i>Seal and Signature of receiving official</i>	

Part B		PARTICULARS OF REMITTANCE AND TDS (as per certificate of the Accountant)			
PARTICULARS OF REMITTANCE AND TDS	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)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	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 (%) <input type="checkbox"/>		As per DTAA (%) <input type="checkbox"/>

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?	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No	
12.	If the remittance is for royalties, fee for technical services, interest, dividend, etc., please indicate:-	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> 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 (%) <input type="checkbox"/>	
	(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) <input type="checkbox"/> Yes <input type="checkbox"/> 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) <input type="checkbox"/> Yes <input type="checkbox"/> No	
	(b) Whether such remittance is attributable to or connected with such permanent establishment	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> 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) <input type="checkbox"/> Yes <input type="checkbox"/> No	
	(a) Whether such income is liable to tax in India	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> 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) <input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> 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.		

VERIFICATION

I/We, _____ (full name in block letters), son/ daughter of _____ solemnly declare that the information given above is true to the best of my/our knowledge and belief and no relevant information has been concealed. I/We certify that a certificate has been obtained from an accountant, particulars of which are given in this Form, certifying the amount, nature and correctness of deduction of tax at source. In a case where it is found that the tax actually deductible on the amount of remittance has not been deducted or after deduction has not been paid or not paid in full. I/we undertake to pay the amount of tax not deducted or not paid, as the case may be along with interest due. I/We shall also be subject to the provisions of penalty for the said default as per the provisions of the IT Act, 1961. I/We further undertake to submit the requisite documents for enabling the Income-tax Authorities to determine the nature and amount of income of the recipient of the above remittance as well as documents required for determining my/our liability under the Income-tax Act as a person responsible for deduction of tax at source. I/We further declare that I/we am/are furnishing this information in my/our capacity as _____ and I/we am/are also competent to sign the return of income as per provisions of section 140 of the Income-tax Act, 1961 and verify it.

Place

Date

FORM NO. 15CB*(See rule 37BB)***Certificate of an accountant***

I/We have examined the agreement (wherever applicable) between Mr./Ms./M/sand Mr./Ms./M/srequiring 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 (%) <input type="checkbox"/>	As per DTAA (%) <input type="checkbox"/>
	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) <input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	
	12.	If the remittance is for royalties, fee for technical services, interest, dividend, etc, please indicate:-	(Tick) <input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> 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 (%) <input type="checkbox"/>	

	(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) <input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> 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) <input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No
	(b) Whether such remittance is attributable to or connected with such permanent establishment	(Tick) <input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> 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) <input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No
	(a) Whether such income is liable to tax in India	(Tick) <input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> 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) <input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> 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	<input type="checkbox"/>
16.	In case of any other remittance, if tax is not deducted at source for any reason, details thereof.	

(Attach separate sheet duly authenticated wherever necessary)

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****Certificate No.:**

Signature:

Date :

Name:

Place:

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*