

**INCOME-TAX (FOURTEENTH AMENDMENT) RULES, 2013 - SUBSTITUTION OF RULE  
37BB AND FORM NOS. 15CA AND 15CB**

**NOTIFICATION NO. 67/2013 [F. NO. 149/119/2012-SO (TPL)]/SO 2659(E), DATED 2-9-2013**

In exercise of the powers conferred by sub-section (6) of section 195 and section 192, section 194B, section 194BB, section 194E, section 194LB, section 194LC, section 194LD, section 196B, section 196C, section 196D read with section 295 of the Income-tax Act, 1961 (43 of 1961) and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue, issued by the Central Board of Direct Taxes vide number S.O.2363(E) dated the 5th August, 2013 published in the Gazette of India, dated the 5th August, 2013, 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 (14th Amendment) Rules, 2013.

(2) They shall come into force on the 1st day of October, 2013.

2. In the Income-tax Rules, 1962 (hereafter referred to as the said rules), for rule 37BB, the following rule shall be substituted, namely:—

*"37BB. Furnishing of information by the person responsible for making any payment including any interest or salary or any other sum chargeable to tax, to a non-resident, not being a company, or to a foreign company—(1) Any person responsible for paying to a non-resident, not being a company, or to a foreign company, any interest or salary or any other sum chargeable to tax under the provisions of the Act, shall furnish the following, namely:—*

- (i) the information in Part A of Form No.15CA, if the amount of payment does not exceed fifty thousand rupees and the aggregate of such payments made during the financial year does not exceed two lakh fifty thousand rupees;
- (ii) the information in Part B of Form No.15CA for payments other than the payments referred in clause (i) after obtaining—
  - (a) a certificate in Form No. 15CB from an accountant as defined in the *Explanation* below sub-section (2) of section 288; or
  - (b) a certificate from the Assessing Officer under section 197; or
  - (c) an order from the Assessing Officer under sub-section (2) or sub-section (3) of section 195.

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

(3) An income-tax authority may require the authorised dealer to furnish the signed printout referred to in sub-rule (2) for the purposes of any proceedings under the Act.

(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.

*Explanation 1.*— For the purposes of this rule, "authorised dealer" means a person authorised as an authorised dealer under sub-section (1) of section 10 of the Foreign Exchange Management Act, 1999 (42 of 1999).

*Explanation 2.*—For the removal of doubts, it is hereby clarified that for payments of the nature specified in column (3) of the specified list below, no information is required to be furnished under sub-rule (1).

#### **SPECIFIED LIST**

<i>Sl.No.</i>	<i>Purpose code as per RBI</i>	<i>Nature of payment</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1	S0001	Indian investment abroad -in equity capital (shares)
2	S0002	Indian investment abroad -in debt securities
3	S0003	Indian investment abroad -in branches and wholly owned subsidiaries
4	S0004	Indian investment abroad -in subsidiaries and associates
5	S0005	Indian investment abroad -in real estate
6	S0011	Loans extended to Non-Residents
7	S0202	Payment- for operating expenses of Indian shipping companies operating abroad.

8	S0208	Operating expenses of Indian Airlines companies operating abroad
9	S0212	Booking of passages abroad -Airlines companies
10	S0301	Remittance towards business travel.
11	S0302	Travel under basic travel quota (BTQ)
12	S0303	Travel for pilgrimage
13	S0304	Travel for medical treatment
14	S0305	Travel for education (including fees, hostel expenses etc.)
15	S0401	Postal services
16	S0501	Construction of projects abroad by Indian companies including import of goods at project site
17	S0602	Freight insurance - relating to import and export of goods
18	S1011	Payments for maintenance of offices abroad
19	S1201	Maintenance of Indian embassies abroad
20	S1 202	Remittances by foreign embassies in India
21	S1301	Remittance by non-residents towards family maintenance and-savings

22	S1302	Remittance towards personal gifts and donations
23	S1303	Remittance towards donations to religious and charitable institutions abroad
24	S1304	Remittance towards grants and donations to other Governments and charitable institutions established by the Governments.
25	S1305	Contributions or donations by the Government to international institutions
26	S1306	Remittance towards payment or refund of taxes.
27	S1501	Refunds or rebates or reduction in invoice value on account of exports
28	S1503	Payments by residents for international bidding".

3. In the said rules, in Appendix II, for Form No.15CA and Form No. 15CB, the following Forms shall be substituted, namely:—

<b>Income-Tax Department</b>	<p><b>FORM NO. 15CA</b></p> <p>(See rule 37BB)</p> <p><b>Information to be furnished for payments, chargeable to tax, to a non-resident not being a company, or to a foreign company</b></p>	<p>Ack. No.</p> <div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>
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<p><b>FORM NO. 15CB</b></p> <p>(See rule 37BB)</p> <p><b>Certificate of an accountant <sup>1</sup></b></p>
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1. To be signed and verified by an accountant (other than an employee) as defined in the Explanation below sub-section (2) of section 288 of the Income-tax Act, 1961.