

**FORM No. 15E**

[See Rule 29BA]

Application by a person for a certificate under section 195(2) of the Income-tax Act, 1961, for determination of appropriate proportion of sum (other than salary) payable to non-resident, chargeable in case of the recipient.

To,

The Assessing Officer,

.....

I \_\_\_\_\_ being the person responsible for making payment to a non-resident or to a foreign company any sum (not being income chargeable under the head "Salaries") do, hereby, request that a certificate may be issued to me after determining the appropriate proportion of such sum chargeable to tax in the case of the recipient (if any) and authorize me to deduct income tax on such appropriate proportion (if any). The relevant particulars are as below:

1. Details of the payer:			
i.	PAN or Aadhaar		
ii.	Name*		
iii.	TAN		
iv.	Status* (Individual/Firm/Company/AOP/BOI, as the case may be)		
v.	Residential status		
vi.	Address*		
vii.	E-mail ID		
viii.	Mobile Number		
2. Details of the payee:			
i.	PAN (if available)		
ii.	Name*	First name	Middle name Last name
iii.	Status* (Individual/Firm/Company/AOP/BOI, as the case may be)		
iv.	Father's name (in case of an individual)*	First name	Middle name Last name
v.	Date of birth (in case of individuals)/date of incorporation*		
vi.	Address*		
vii.	Address of payee in country of Residence outside India#		
viii.	Tax Identification Number of		

	Payee in the country of Residence#		
ix.	Jurisdictional AO, if any*		
x.	E-mail ID#		
xi.	Mobile Number#		
xii	Passport No. (in case of individual)		
<b>3. Details of transaction</b>			
i.	Country to which payment is to be made		
ii.	Amount payable	In Foreign Currency	In Indian Rs:
iii.	Proposed date of payment	in dd/mm/yyyy format	
iv.	Relevant previous year for which Certificate is requested		
v.	Nature of payment/ remittance as per agreement/document:	Royalty Fees for technical services Dividend Interest Business income Capital gains Any other (please mention)	
vi.	In case the payment is net of taxes, whether tax payable has been grossed up?	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>	
vii.	Details of previous certificates obtained under section 195(2) for the same transaction	Certificate Number	Date of issue of certificate
<b>4. Taxability under the provisions of the Income-tax Act (without considering DTAA)</b>			
i.	Is payment chargeable to tax in India as per the provisions of Income-tax Act	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>	
ii.	If not taxable, reasons thereof		
iii.	if taxable, (a) the relevant section of the Act under which the payment is covered.		
	(b) The amount of income chargeable to tax		
	(c) The tax liability		
	(d) Rate at which tax is required to be deducted at source*		
	(e) Detail of Advance Tax payment, TDS, TCS for the previous year of payee, if available	Advance Tax	
		TDS	
		TCS	
iv.	Please upload relevant documents such as contract for sale of goods and/or provisions for services (if any), and/or for payment of royalty and/or payment of fee for technical services, share purchase agreement, bank payment,		

	details of cost of acquisition, contract note (if any), share certificate (if any), etc.			
5. If income is chargeable to tax in India and any relief is claimed under DTAA-		(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>		
i.	Please specify relevant DTAA (upload copy of Tax Residency Certificate)			
ii.	Nature of payment and relevant Article of DTAA	Royalty Fees for technical services Dividend and interest Business income Capital gains Any other (please mention)		
iii.	Details of existing liabilities of payee under the Income-tax Act or Wealth Tax Act, if available			
iv.	Detail of Advance Tax payment, TDS, TCS for the previous year of payee, if available	Advance Tax		
		TDS		
		TCS		
v.	Rate at which tax is required to be deducted at source*			
vi.	A. If the payment is on account of business income, please indicate:			
	(a) Whether such business income is liable to tax in India	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>		
	(b) If no, the reasons for the same			
	(c) If yes, the nature of permanent establishment in India			
	(d) The amount of income chargeable to tax			
	(e) Tax payable on estimated income of the previous year of payee, if available			
	(f) Details of assessed/returned/estimated income of payee of last four previous years, if available (upload copy)			
	B. In case the payment is on account of capital gains, please indicate:			
	(a) Amount of long-term capital gains	Date of sale of asset	Total sale consideration	Date of acquisition
				Total cost of acquisition
	(b) Amount of short-term capital gains			
	(c) Computation of capital gains			

and tax liability, thereon [please upload relevant documents such as share purchase agreement, bank payment, details of cost of acquisition, contract note (if any), share certificate (if any), etc.]	
C. In case the payment is on account of Royalty, please indicate	
(a) Nature of Royalty payment	
(b) Tax liability on the amount of royalty paid	
(c) Justification of above tax liability	
D. In case the payment is on account of Fee for technical services (FTS), please indicate	
(a) Nature of FTS payment	
(b) Tax liability on the amount of FTS paid	
(c) Justification of above tax liability	
(d) whether there is 'Make Available' clause in the treaty	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
(e) whether 'Make Available' clause in FTS article is included in the DTAA through Most Favoured Nation Clause?	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
(f) If answer to question (e) is yes, whether notification regarding 'Make Available' clause issued by Government of India	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
(g) if answer to question (d) is yes, please explain how 'Make Available' requirement is not satisfied.	
E. In case of Interest income	
(a) Nature of interest income	
(b) Please indicate	
(I) Whether conditions of section 194LB are satisfied?	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
(II) Whether conditions of section 194LC are satisfied?	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
(III) Whether conditions of section 194LD are satisfied?	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
(IV) If yes, submit relevant documents in support of above	
(V) Loan Registration Number (LRN) as given by Reserve Bank of India	
(c) Tax liability on the amount	

	of interest paid	
	(d) Justification of above tax liability	
	F. In case of other payment not covered by sub-items A to E	
	(a) Please specify the nature of payment	
	(b) Whether taxable in India as per DTAA	(Tick) Yes <input type="checkbox"/> No <input type="checkbox"/>
	(c) If yes, specify relevant Article of DTAA and the rate of TDS in terms of relevant Article of the applicable DTAA	
	(d) If not taxable, please furnish brief reasons thereof, specifying relevant article of DTAA	
	(e) Any documents you wish to furnish in support of your claim (please upload)	

I..... son/daughter of ..... do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and truly stated. I also declare that I am making application in my capacity as ..... of ..... and I am also competent to make this application and verify it.

Date:	Signature:
Place:	Address:

\* To be filled automatically

# to be filled mandatorily