

F.No.142/19/2007-TPL
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Direct Taxes)

New Delhi, the 30th November, 2009

**Subject:- Remittances to non-residents under section 195 of the Income-tax Act —
remittances of Consular receipts - clarification reg:-**

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.

(Munesh Kumar)
Secretary,
Central Board of Direct Taxes.

Copy to :

1. PS to FM/OSD to MoS(R)
2. PS to Secretary(Revenue)/ OSD to Advisor to FM.
3. The Chairman, Members and all other officers in CBDT of the rank of Under Secretary and above.
4. All Chief Commissioners/Directors General of Income-tax – with a request to circulate amongst all officers in their regions/charges.
5. DGIT(Systems)/DGIT(Vigilance)/DGIT(Admn.)/DG(NADT)/DGIT(L&R)
6. Media Co-ordinator and Official spokesperson of CBDT with a request to post it on the Dept. website.
7. DIT(IT)/DIT(RSP&PR)/DIT(Audit)/DIT(Vig.)/DIT(Systems)/DIT(O&MS)/ DIT(Spl.Inv.).
8. The Reserve Bank of India (RBI) with a request to circulate the revised procedure among all authorised dealers.
9. The Comptroller and Auditor General of India (10 copies).
10. Joint Secretary and Legal Advisor, Ministry of law and Justice, New Delhi.
11. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
12. All Chambers of Commerce as per usual mailing list.

(Munesh Kumar)
Secretary to CBDT