

No.402/92/2006-MC (29 of 2009)
Government of India / Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi dated 30th November 2009

PRESS RELEASE

The Central Board of Direct Taxes has issued Circular No. 9 of 2009 to clarify that 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 and they are not required to obtain a certificate from an accountant / certificate of Assessing officer in Form 15CB. In terms of 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 are exempt from all dues and taxes.

The procedure for furnishing information regarding remittances of consular receipts by diplomatic missions in India will be as follows:-

- The diplomatic mission will access the website to electronically upload the remittance details to the Income-tax Department in Form 15CA.
- The diplomatic mission will then take a print out of this filled up Form 15CA bearing an acknowledgement number generated by the system and sign it. Form 15CA can be signed by the Head of the mission or by an officer of the mission so authorized by the Head of the mission.
- The duly certified Form 15CA 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.

The procedure for furnishing information regarding remittances being made to non-residents was earlier revised w.e.f. 1st July, 2009 vide Circular No. 4 / 2009 dated 29th June, 2009 to upload such transactions electronically.

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