



Income Tax Department

Ministry of Finance, Government of India

Furnishing of information for payment to a non-resident, not being a company, or to a foreign company.

220. (1) The person responsible for paying to a non-resident, not being a company, or to a foreign company, any sum chargeable under the Act, shall furnish the following:—

- information in Part A of Form No. 145, if the amount of payment or the aggregate of such payments, as the case may be, made during the tax year does not exceed Rs. 5,00,000;
- information in Part B of Form No. 145, if the amount of payment or the aggregate of such payments exceeds Rs. 5,00,000 and where a certificate or order is obtained from the Assessing Officer under section 395(1) or (2);
- information in Part C of Form No. 145, if the amount of payment or the aggregate of such payments exceeds Rs. 5,00,000 and where a certificate in Form No. 146 from an accountant as defined in section 515(3)(b) is obtained, but where information in Part B of the said Form has been furnished, no information is required to be furnished in Part C of the said Form.

(2) The person responsible for paying to a non-resident, not being a company, or to a foreign company, any sum which is not chargeable under the provisions of the Act, shall furnish the information in Part D of Form No. 145.

(3) No information shall be required to be furnished for any sum that is not chargeable under the Act, irrespective of sub-rule (2), if,—

- the remittance is made by an individual and it does not require prior approval of Reserve Bank of India as per the provisions of section 5 of the Foreign Exchange Management Act, 1999 (42 of 1999) read with Schedule III to the Foreign Exchange (Current Account Transaction) Rules, 2000 made under the said Act; or
- the remittance is made by a Unit of an International Financial Services Centre referred to in section 147(1)(b); or
- the remittance is of the nature specified in column C of the specified list below:

Sl. No.	Purpose code as per Reserve Bank of India	Nature of payment
A	B	C
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	S0101	Advance payment against imports.
8	S0102	Payment towards import (settlement of invoice).
9	S0103	Imports by diplomatic missions.
10	S0104	Intermediary trade.
11	S0190	Imports below Rs. 5,00,000. - (For use by Exchange Control Department offices).
12	S0202	Payment for operating expenses of Indian shipping companies operating abroad.
13	S0208	Operating expenses of Indian Airlines companies operating abroad.
14	S0212	Booking of passages abroad - Airlines companies.
15	S0301	Remittance towards business travel.
16	S0302	Travel under basic travel quota (BTQ).
17	S0303	Travel for pilgrimage.
18	S0304	Travel for medical treatment.
19	S0305	Travel for education (including fees, hostel expenses, etc.).
20	S0401	Postal services.
21	S0501	Construction of projects abroad by Indian companies including import of goods at project site.
22	S0602	Freight insurance - relating to import and export of goods.
23	S1011	Payments for maintenance of offices abroad.
24	S1201	Maintenance of Indian embassies abroad.
25	S1202	Remittances by foreign embassies in India.
26	S1301	Remittance by non-residents towards family maintenance and savings.
27	S1302	Remittance towards personal gifts and donations.
28	S1303	Remittance towards donations to religious and charitable institutions abroad.



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29	S1304	Remittance towards grants and donations to other Governments and charitable institutions established by the Governments.
30	S1305	Contributions or donations by the Government to international institutions.
31	S1306	Remittance towards payment or refund of taxes.
32	S1501	Refunds or rebates or reduction in invoice value on account of exports.
33	S1503	Payments by residents for international bidding.

(4) The information in Form No. 145 shall be furnished,—

- (a) electronically under digital signature in accordance with the procedures, formats and standards specified by the Director General of Income-tax (Systems) under rule 332 and thereafter the said Form shall be submitted to the authorised dealer electronically or otherwise, prior to remitting the payment; or
- (b) electronically in accordance with the procedures, formats and standards specified by the Director General of Income-tax (Systems) under rule 332 and thereafter a signed printout of the said Form shall be submitted to the authorised dealer electronically or otherwise, prior to remitting the payment.
- (5) An income-tax authority may require the authorised dealer to furnish a copy of Form No. 145 referred to in sub-rule (4)(b) for the purposes of any proceedings under the Act.

(6) A quarterly statement, for each quarter of the financial year shall be furnished in respect of all remittances referred to in sub-rules (1), (2) and (3) by—

- (a) the authorised dealer in Form No. 147; or
- (b) a Unit of an International Financial Services Centre referred to in section 147(1)(b), responsible for paying to a non-resident (not being a company) or to a foreign company, in Form No. 148,

to the Director General of Income-tax (Systems) or the person authorised by him, within fifteen days from the end of the quarter of the tax year to which such statement relates.

(7) For the purposes of this rule,—

- (a) "authorised dealer" means a person authorised as an authorised dealer under section 10(1) of the Foreign Exchange Management Act, 1999 (42 of 1999);
- (b) "International Financial Services Centre" shall have the same meaning as assigned to it in section 2(q) of the Special Economic Zones Act, 2005 (28 of 2005); and
- (c) "Unit" shall have the same meaning as assigned to it in section 2(zc) of the Special Economic Zones Act, 2005 (28 of 2005).

