

5 Key Features of the new Form and benefits to the stake holders

No.	Key Features of the new Form	Benefits to the stake holders
1	Unique Document Identification Number (UDIN) has been introduced in new Form Nos. 145 and 146 to enable real-time verification through ICAI API.	The real time verification will ensure authenticity of document and will lead to transparency.
2	In the new Form, the taxpayers filing Part B with AO certificate are not required to fill part C of new Form No. 145 and are not required to obtain Form No. 146 from the accountant.	This will remove the duplication in filing and will result in ease of compliance for taxpayers.
3	Electronic furnishing of Form No. 145 to authorised dealers has been allowed under new Rules.	This will facilitate ease of compliance, and will significantly reduce errors due to manual handling.

6 New process of submitting to Bank/Authorised Dealer:

Under the Rule 220 of Income-tax Rule 2026, a copy of **Form No. 145** filed on e-filing portal is to be submitted by the taxpayer/remitter to the bank (authorised dealer) electronically or otherwise, prior to remitting the payment.



7 Key takeaways from revised Form:

Fraud Prevention

UDIN-based real-time validation ensuring only genuine **Form No. 146** submissions.

Removed Duplication

In the new Form, the taxpayers filing Part B with AO certificate are not required to fill part C of new Form No. 145 and are not required to obtain Form No. 146 from the accountant. This will remove the duplication in filing and will result in ease of compliance for taxpayers.

Electronic furnishing of

Form No. 145 to authorised dealers will facilitate ease of compliance, and will significantly reduce errors due to manual handling.



QR Code of "Samvaad" session:

For the benefit of the Stakeholders, the QR code of the link to the "Samvaad" session with the officer involved in drafting of the new Form, is given at the bottom of the brochure. This may be referred to for detailed discussion on the **Form Nos. 145 & 146 (erstwhile Form No. 15CA & 15CB)**.



QR Code of Samvaad Session on Form 145



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Income Tax Department
Central Board of Direct Taxes



Form No. 145
(Erstwhile Form No. 15CA)



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NEW INCOME TAX FORMS: A USER FRIENDLY HANDBOOK Form No. 145 (Erstwhile Form No. 15CA)

BACKGROUND:

The Income Tax Department introduces new, simplified Forms under the Income-tax Rules, 2026 effective April 1, 2026, to ease compliance and ensure a more accessible and transparent tax filing system. The Forms under Income-tax Rules, 1962 were reviewed to ease compliance for the benefit of taxpayers. Key outcomes include:

Simplified Forms: Reduced in number, simpler language

Pre-filled and standardized: Easier to fill and consistent format

Technology-enabled: Reduced errors and mismatches, minimizing grievances and litigation.

As part of the "Taxpayer Information Series," we have selected frequently used Forms or those Forms that have undergone significant business process re-engineering. This brochure focuses on **Form No. 145** (Erstwhile Form No. 15CA) wherein

a declaration is filed by any person or entity responsible for making a payment to a non-resident not being a company, or to a foreign company, before remitting funds outside India. With over 44-45 lakh original Form No. 15CA filed annually, simplifying this Form aims to ease compliance for filers of this Form.



Madhukar

2 Form No. 145

1 Purpose of Form No. 145:

Form No. 145 is a mandatory declaration filed prior to remitting funds outside India. It provides details of foreign remittances.



2 Who should file?

Every person responsible for paying to a non-resident not being a company, or to a foreign company shall furnish such information in **Form No. 145**, before remitting the payment except in respect of the following payments:-

- » Remittance is made by an individual under Liberalised Remittance Scheme.
- » Remittance is made by a Unit of an International Financial Services Centre.
- » Remittance is of the nature specified under relevant purpose code as per RBI.



3 Form No. 145

3 Structure of the new Form No. 145

Form No. 145 has four parts which includes details of remitter (sender), details of remitee (recipient) and details of remittance (fund transfer). Depending upon the case, the payer/remitter needs to fill the relevant part.

PART A:»

To be filled up if remittance or the aggregate of such remittances does not exceed ₹ 5 lakh during the year.

PART B:»

To be filled up if remittance or the aggregate of such remittances exceeds ₹ 5 lakh during the year and a certificate or order has been obtained from the Assessing Officer.

PART C:»

To be filled up if remittance or the aggregate of such remittances exceeds ₹ 5 lakh during the year and a certificate in Form No. 146 from an accountant has been obtained.

Note:- Where information in part B of Form No. 145 has been furnished, no information is required to be furnished in Part C of Form No. 145.

PART D:»

To be filled up if the remittance is not chargeable to tax.

Periodicity
of filing
this Form
is:

Frequency

Form No. 145 is an event-based Form and is required for each remittance that satisfies the conditions laid in rule 220 of Income-tax Rule 2026.

Due Date

There is no time limit prescribed to submit Form No. 145. However, it should be submitted before the remittance is made.



4 Form No. 145

4 Documents required to file Form No. 145

Following documents are required for filing **Form No. 145**

- » Invoice(s) /Agreement or contract between remitter and remitee, in respect of foreign remittance.
- » Certificate or order of the Assessing Officer- Required, if filing Part B of **Form No. 145**.
- » Chartered Accountant's certificate in **Form No. 146**— Required, if filing Part C of **Form No. 145**.
- » **Form No. 41** and Tax Residency Certificate (TRC) of remitee- Required for claiming DTAA benefits.
- » Details of remitter, remitee, remittance and bank details of the remitter.



5 Form No. 145