

Form No. 146: Certificate of an Accountant

Name of form as per I.T. Rules, 1962	Form No. 15CB	Name of form as per I.T. Rules, 2026	Form No. 146
Corresponding section of I.T. Act, 1961	195, 271J	Corresponding section of I.T. Act, 2025	393, 463
Corresponding Rule of I.T. Rules, 1962	37BB	Corresponding Rule of I.T. Rules, 2026	220

1. Purpose:

Form No. 146 is an Accountant's certificate required for payment to be made to a non-resident (not being a Company) or to a foreign company, which is taxable and if the payment / aggregate of such payments exceed ₹ 5 Lakh in the tax year and a certificate from the Assessing Officer u/s 395(1) / 395(2) of the Income-tax Act is not obtained. This form enables the Chartered Accountant (CA) to examine and certify the remittance with regard to chargeability provisions under sections 5 and 9 of the Income-tax Act along with the provisions of Double Taxation Avoidance Agreements (DTAA), if any. The form serves a regulatory-compliance function.

2. Who should file?

A Chartered Accountant (CA) who is registered on the e-Filing portal and who has been assigned Form No.145, Part-C by the person responsible for making the payment to non-resident is entitled to certify details in Form No.146.

3. Frequency & Due Dates:

Frequency	Due Date
Form No. 146 is an event-based form and is required for each remittance that satisfies the conditions laid in Rule No. 220.	There is no time limit prescribed to submit Form No.146. However, it should be submitted before the remittance is made

4. Structure of Form:

Form No. 146 has following details:

I. **Particulars of the Remitter (Sender):** Name, address, residential status, status, PAN, TAN, contact details

II. **Particulars of the Remittee (Recipient):** Name, address, PAN, TIN, address, principal place of business, Country of residence, Complete Address in country of residence, contact details

III. **Particulars of the Remittance (Fund Transfer):**

- (i) Country to which remittance is made, currency, amount payable, bank details, IFSC code, BSR code, name of the authorised dealer, ITDREIN, proposed date, nature, purpose code as per RBI, whether tax payable has been grossed up as per section 393(10)
- (ii) Taxability under Income-tax Act (without considering DTAA): Taxability, relevant section, reasons, taxable income, tax liability
- (iii) If relief is claimed under DTAA: TRC from remittee, DTAA- article, nature of payment, taxability, tax liability.
- (iv) Details if remittance is on account of:
 - a. Royalties, fee for technical services, interest, dividend, etc., (not connected with permanent establishment): article of DTAA, TDS rate
 - b. Business income: Taxability in India, if yes- basis of rate of TDS, if no- brief reasons with relevant DTAA article
 - c. Capital gains: LTCG, STCG, basis of arriving at capital gains
 - d. Any other remittance: nature, taxability in India as per DTAA, if yes- rate of TDS, if no- brief reasons with relevant DTAA article

IV. **Particulars of TDS:** Amount, rate and date of TDS, amount of remittance after TDS, date of TDS.

V. **Verification by the Accountant:** Name, PAN, Member Registration Number (MRN), name of the proprietorship/firm, Firm Registration Number (FRN), Unique Document Identification Number (UDIN).

5. **Documents required:**

- i. Invoice(s) /Agreement or contract between remitter and remittee, in respect of foreign remittance.
- ii. Form No. 41 and Tax Residency Certificate (TRC) of remittee- Required for claiming DTAA benefits.
- iii. Certificate/ Self-declaration of No Permanent Establishment (PE) in India from remittee: In case of business income
- iv. Details of remitter, remittee, remittance and bank details of the remitter

6. **Filing Count:**

On average, about 12 lakhs Form No. 15CB (now Form No. 146) were filed each year over the past five years.

7. **Step-by-step process of filing Form:**

Form No. 146 can be filed through the following methods:

- Online Mode - through e-Filing portal
- Offline Mode - through Income Tax Department's Offline Utility Service. The "offline" process refers to preparing the data using the utility while not connected to the internet, and then uploading the generated file to the online portal for final submission

To file Form No.146, the remitter must first add their Chartered Accountant (CA) in the e-Filing portal. This is done by logging in, going to "My Account" → "Add CA," entering the CA's

membership number, selecting "Form No.146" as the form name, and clicking submit. Once the CA is added, they can file Form No. 146 on behalf of the remitter.

For the CA to do this, they must be registered as a "Chartered Accountant" on the e-Filing portal. If not already registered, they need to click "Register Yourself" on the homepage, choose "Chartered Accountant" under the Tax Professional category, and complete the registration by providing the required details. The CA must also have registered Digital Signature Certificate (DSC).

Online Mode: The CA to follow the below steps to fill and submit Form No. 146 through online mode:

Step 1: Log in to the e-filing portal using valid CA credentials.

Step 2: Once logged in, navigate to your Dashboard, then click on e-File > Income Tax Forms > File Income Tax Forms.

Step 3: On the File Income Tax Forms page, select Form No. 146. Alternatively, enter Form No. 146 in the search box to file the form.

Step 4: On the Form No. 146 page, select the Submission Mode as Online, choose the appropriate tax Year and click Continue

Step 5: On the Instructions page, click Let's Get Started.

Step 6: Before starting to fill the details, enter the PAN of the remitter who has assigned the form to CA and click Proceed. Remitter details can be prefilled from the remitter profile.

In case the PAN of the Remitter is not linked with Aadhaar, the CA will receive a notification indicating that the PAN is inoperative due to the lack of Aadhaar linkage. Click on Continue button to file the Form.

Step 7: Fill in all the required details, and once done, click Preview.

Step 8: On the Preview page, click Proceed to e-Verify

Step 9: Click Yes to submit.

Step 10: On the Unique Document Identification Number (UDIN) page, enter the Unique Document Identification Number, select the checkbox and click Proceed.

Note: You can choose to proceed without entering the Unique Document Identification Number (UDIN). In that case, select the checkbox I do not have UDIN / I will update UDIN later.

Step 11: On clicking Proceed, you will be taken to the e-Verify page, where you can electronically verify the form using a Digital Signature Certificate (DSC). This form

can only be e-Verified using DSC. The DSC of the CA should be registered on the e-Filing portal.

Step 12: Inform the remitter.

Offline mode: The CA to follow the below steps for offline or bulk filing of Form No. 146:

Step 1: **Download the Offline Utility:** Without logging in to the e-Filing portal, you can download the Offline Utility for Statutory Forms from Home > Downloads. Install it on your computer and proceed to Step 2.

Alternately, you can download the offline utility after logging in to the e-Filing portal by clicking e-File > Income Tax Forms > File Income Tax Forms > Select the Form, Filing Type, FY / AY and Mode of Filing (Offline). Then, click Download under the Offline Utility option. Unzip the folder and extract all files.

Step 2: **Prepare the Form:** Open the utility and select Form No. 146. Fill in all the required information, such as remitter information, remittee information, and remittance details, along with the CA's certification details. Use the "Validate" button to check for errors

Step 3: **Generate XML File:** Once the form is validated successfully, use the "Generate XML" option. For bulk uploads, you can generate multiple XMLs and zip them into a single folder.

Step 4: **Upload the Form on the Portal:** Log in to the e-Filing portal using your user ID and password. Navigate to "e-File" > "Income Tax Forms" > "File Income Tax Forms". Select Form No. 146 and choose "Offline/Bulk upload" as the submission mode. Upload the generated XML or zipped file and submit.

Step 5: **E-Verify:** Verify the submission using a Digital Signature Certificate (DSC).

Upon successful submission and verification, an acknowledgement number and transaction ID will be generated. You will also receive a confirmation message via email and SMS.

Consequences of providing inaccurate information: If an accountant provides inaccurate information in Form No.146, then he is liable for a penalty of upto of ₹10,000 for each such certificate under section 463 of the Income-tax Act, 2025.

8. Withdrawal of Form No. 146:

Form No. 146 can be withdrawn within 7 days from submission date.

9. Outcome of Form No. 146:

After the CA uploads Form No. 146, the remitter can view the uploaded Form No.146 under Worklist - For Your Information and can file Part C of Form No.145. To prefill the details in Part C of Form No.145, the Acknowledgement Number of e- Verified Form No.146 should be verified. On successful filing of Form No.145 Part C against the particular Form No.146,

the status of Form No.146 shall update as “Consumed”. One Form No.146 can be consumed for filing one Form No.145 only.

10. Brief note on broad or qualitative changes proposed in Form No. 146:

a. Remittee details-

A new row has been added for the “*Tax Identification Number (TIN) in the remittee’s country of residence*”. This is mandatory field if the remittee does not have PAN. As per Rule No. 217, if a payee/deductee wants to claim the DTAA rate without having a PAN, they must provide the remitter with their TIN or a unique identification number issued by their government along with other details, such as their name, email ID, contact number, address in their country of residence and TRC. Further, TIN field is already part of Form No.144.

b. Remittance on account of Capital Gains and relief claimed under DTAA: In respect of remittance on account of capital gains, a new table has been incorporated in the relevant rows to capture details of date of sale of asset, total sale consideration, full value of consideration under section 78 or 79 of the Act, as the case may be and date of acquisition of the capital asset.

d. Verification by the Accountant: Following three rows have been added:

- i. PAN of the of the accountant.
- ii. Firm registration number (FRN)
- iii. UDIN (Unique Document Identification Number): As per the ICAI notification, a UDIN is now mandatory for Form No.146. The UDIN is generated online by ICAI after the form is filed. UDIN allows the authenticity of the document to be verified, as it can be validated in real time through an API link with ICAI.
- iv. Row for Certificate number has been removed

11. Challenges and Solutions:

Challenges:

- (i) Authenticity of the certificate submitted by the accountant.
- (ii) Inability to accommodate diverse remittance scenarios - including split payments, recurring service payments, or multiple service heads to the same payee.

Solutions:

- (i) Addition of ‘**UDIN**’ field in Part C of Form No. 145 allows the authenticity of the document to be verified, as it can be validated in real time through an API link with ICAI resulting in transparency, and authenticity of information
- (ii) Addition of field of Firm registration number (FRN) and PAN of the accountant, helps in checking details with the Department’s database.
- (iii) Addition of field of ‘**Tax Identification Number (TIN)**’ for the remittee (recipient) who does not have a PAN, provides for identification of beneficiary. TIN is the unique identification number on the basis of which the remittee (recipient) is identified in his country of residence.

- (iv) For foreign remittances form A2 is to be filed with banks/authorised dealers and each form A2 allows only one RBI purpose code to be selected. So separate Form No.145 to be filed for each remittance and one Form No.146 can be consumed for filing one Form No. 145, therefore diverse remittance scenarios may not be accommodated in one form.

12. Common Changes made across Forms:

- i. To make forms system-friendly and enable e-filing and uploading, certain anomalies found due to grouping of name, address, PAN have been separated into different boxes.
- ii. Assessment/financial/previous year(s) have been replaced with tax year(s).
- iii. Sections and clauses have been changed as per the Income-tax Act, 2025.
- iv. Currency symbol "Rs." has been replaced with "₹".