FORM NO. 146
[*See* rule 220(1)(c)]

Certificate of an accountant for payments to a non-resident, not being a company or to a foreign company

Particulars of the Remitter (Sender)			
1.	Name	*(refer Note 1)*	
2.	Address	*(refer Note 2)*	
3.	Permanent Account Number		
4.	Status	*(refer Note 3)*	
5.	Residential Status	*(refer Note 4)*	
6.	Tax Deduction and Collection Account Number (if available)		
7.	Email id		
8.	Contact number	Country Code	Number
Particulars of the Remittee (Recipient)			
9.	Name	*(refer Note 1)*	
10.	Permanent Account Number, if available	*(refer Note 5)*	
11.	Tax Identification Number (TIN) in country of residence	*(refer Note 6)*	
12.	Country of residence	*(drop down)*	
13.	Complete Address in country of residence	*(refer Note 2)*	
14.	Principal place of business		
15.	Email id		
16.	Contact number	Country Code	Number
Particulars of the Remittance (Fund Transfer)			
17.	Country to which remittance is made	*(drop down)*	
18.	Currency	*(drop down)*	
19.	Amount to be remitted (before deduction of tax at source)	In foreign currency	
		In ₹	
20.	Particulars of bank		
	(a) IFSC Code		
	(b) Name		
	(c) Branch		
	(d) BSR Code of the branch (7 digit)		
21.	Particulars of authorized dealer		
	(a) Is the bank and authorized dealer the same	*(Yes/No)*	
	(b) If no, then name of the authorized dealer	*(drop down)*	
	(c) ITDREIN		
22.	Proposed date of remittance	*(dd/mm/yyyy)*	
23.	Nature of remittance	*(refer Note 7)*	
24.	Purpose code as per Reserve Bank of India		

25.	Sub-code as per Reserve Bank of India	
26.	Whether tax payable has been grossed up as per section 393(10)	*(Yes/No)*
	Details in respect of taxability	
27.	**Taxability under the provisions of Act [without considering Double Taxation Avoidance Agreement ("DTAA")]**	
	(a) is remittance chargeable to tax in India	*Yes/No*
	(b) if no, give reasons	
	(c) if yes,	
	(i) section under which remittance is chargeable to tax	
	(ii) amount of income chargeable to tax	
	(iii) tax liability	
	(iv) basis of determining taxable income and tax liability	
	(v) rate of deduction of tax at source (%)	
28.	If relief is claimed under DTAA—	*Yes/No*
	(a) has Tax Residency Certificate is obtained from the remittee	*Yes/No*
	(b) if yes, Tax Residency Certificate number	
	(c) relevant DTAA	
	(d) article of DTAA	
	(e) nature of payment as per DTAA	
	(f) taxable income as per DTAA	
	(g) tax liability as per DTAA	
29.	**Taxability under the Double Taxation Avoidance Agreement ("DTAA")**	
	A. If the remittance is on account of royalties, fee for technical services, interest, dividend (not connected with permanent establishment), please indicate—	
	(a) is such remittance taxable in India as per DTAA	*Yes/No*
	(b) if yes,—	
	(i) article of DTAA	
	(ii) amount taxable in India as per DTAA	
	(iii) rate of deduction of tax at source as per DTAA (%)	
	(c) if no, furnish brief reasons, specifying article of DTAA	
	B. If remittance is on account of business income (including business income where royalty, fee for technical services or interest is connected with permanent establishment), please indicate—	
	(a) is such remittance taxable in India as per DTAA	*Yes/No*
	(b) if yes,—	
	(i) article of DTAA	

	(ii) amount taxable in India as per DTAA						
	(iii) rate of deduction of tax at source as per DTAA (%)						
	(c) if no, furnish brief reasons, specifying article of DTAA						
	C. If remittance is on account of capital gains, please indicate—						
	(a) is such remittance taxable in India as per DTAA	*Yes/No*					
	(b) if yes,—						
	(i) article of DTAA						
	(ii) long-term capital gains	Date of sale	Total sale consideration	Date of acquisition	Cost of acquisition	Cost of improvement, if any	LTCG
	(iii) short-term capital gains	Date of sale	Total sale consideration	Date of acquisition	Cost of acquisition	Cost of improvement, if any	STCG
	(iv) rate of deduction of tax at source as per DTAA (%)						
	(c) if no, furnish brief reasons, specifying article of DTAA						
	D. If remittance not covered by sub-items A, B and C						
	(a) nature of remittance						
	(b) is such remittance taxable in India as per DTAA	*Yes/No*					
	(b) if yes,—						
	(i) article of DTAA						
	(ii) amount taxable in India as per DTAA						
	(iii) rate of deduction of tax at source as per DTAA (%)						
	(c) if no, furnish brief reasons, specifying article of DTAA						
	Details of Tax Deducted at Source						
30.	Amount of tax deducted at source						
31.	Whether tax is deducted at source— (i) as per the Act or (ii) as per relevant DTAA	*(i)/(ii)*					
32.	Rate at which tax is deducted	As per the Act (%) or as per DTAA (%)					
33.	Actual amount of remittance after deduction of tax at source	In foreign currency					
		In ₹					
34.	Date of deduction of tax at source, if any	*(dd/mm/yyyy)*					

VERIFICATION

1. I …….. (name of accountant) having Permanent Account Number …… have examined—

(a) the agreement (wherever applicable) between Mr./Ms./M/s*……. (Remitters) and Mr./Ms./M/s*……. (Remittee) requiring the above remittance; and

(b) the relevant documents and books of account required for ascertaining the nature of remittance and for determining the rate of deduction of tax at source as per provisions of Chapter- XIX-B of the Act.

2. I hereby certify the that the above details are true and correct.

Place
Date

Signature of the accountant

Name……...
Permanent Account Number……
Member Registration Number……..
Date of Registration……..
Unique Document Identification Number (UDIN)…….
Name of the proprietorship/ firm……..
Firm Registration Number……..

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. In case of non-availability of PAN, provisions of section 397(2) shall be applicable.
6. Tax Identification Number of the remittee in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the remittee is identified by the Government of that country or the specified territory of which he claims to be a resident.
7. Please select anyone from the followings for nature of remittance

S. No.	Nature of Remittances
1	Advertisement Fee
2	AMC Charges
3	Architectural Services
4	Bandwidth Charges
5	Brokerage Charges
6	Business Income Other Than That Covered by Categories Above
7	Cargo Handling Services Inspection & Logistics Services
8	Cellular Roaming Charges
9	Charter Hire Charges (Shipping)
10	Clearing & Forwarding Charges
11	Commission
12	Communication Charges
13	Consulting Services
14	Designing Fee
15	Directors Fees
16	Dividend
17	Drilling

18	Engineering Services
19	Equipment Rental Charges
20	Fabrication Services
21	Fees for Technical Services/ Fees For Included Services
22	Freight Charges
23	Income from Immoveable Property
24	Income from Shipping, Inland Waterways Or Air Transport
25	Installation & Commissioning Services
26	Insurance Commissions
27	Interest Payment
28	Investment Income
29	Lease Payment
30	Licensing Fee
31	Long Term Capital Gains
32	Membership Fee
33	Mobile station Charges
34	Payments for Software Bundled with Hardware
35	Payments to Professors, Teachers or Research Scholars
36	Payments to Sports Person & Artists
37	Payments to Students Or Business Apprentice
38	Pensions (Other Than Those Related to Past Employment)
39	Processing Charges
40	Professional Services
41	Purchase of Software
42	R&D Charges
43	Registration Charges
44	Reimbursement of Expenses
45	Repatriation of Surplus Funds
46	Retainership Fees
47	Retention Fees
48	Royalty
49	Sales and Marketing Services
50	Seismic Data Processing
51	Short Term Capital Gains
52	Software Licenses
53	Sponsorship Fees

54	Subscription Fees
55	Supervision Charges
56	Survey Fees
57	Telecasting Services
58	Tender Fees
59	Testing Charges
60	Training
61	Warranty Services
62	Winning from Horse Races.
63	Winning from Lotteries, Crossword Puzzles, Card Games and Other Games of any sort.
64	Consular Receipts
65	Other Income / Other (Not in The Nature of Income)

8. Some of the information in the form would be pre-filled to the extent possible.
9. Amounts to be filled in ₹ unless otherwise provided.