* Forms to be filed for payments made to non-residents

**Payments made to Non-residents**

Chargeable to Tax Not Chargeable to Tax

 Remittance amount Remittance amount

Single sum or aggregate Single sum or aggregate

 upto Rs.500,000 above Rs. 500,000

**Part A – Form 15CA**

 Certificate by AO In Other cases

1. U/s 197
2. U/s 195 (2) & (3)

**Part C – Form 15CA**

After obtaining **Form 15CB** (electronically signed)

**Part B – Form 15CA**

Remittance by individual Remittance covered Else

 Where under specified list

**Part D – Form 15CA**

No RBI Approval required

**No Information required to be reported**

**No Information required to be reported**