

Documents Required:

1. Application form for Outward Remittance from NRO Account

2. Form A2

3. Source of Funds Proof

4. Form 15CB

➤ OBTAIN FORM 15CB FROM CHARTERED ACCOUNTANT

5. Form 15CA

➤ STEPS TO BE FOLLOWED TO UPLOAD FORM 15CA ONLINE:

1. Login to: <https://incometaxindiaefiling.gov.in>
2. Go to e-filing log in page
3. Input user ID (PAN of Remitter) and password
4. After login, go to sub option: E file - Prepare and Submit Online Form (other than ITR)
5. Select form type -15CA
 - a) Instructions are given to fill the 15CA form
 - b) The online form is available in four parts -Part A, Part B, Part C and Part D
 - c) Complete the respective applicable PART either PART A or PART B or PART C or PART D
6. Once the Form 15CA is filled, verify and submit
7. Go to My account-My Returns/Forms. It will show all the returns and the Forms submitted.
8. Click on the 15CA form and take a print along with acknowledgement Slip.
9. Form 15CA duly printed should be signed by Remitter and submitted to Bank in duplicate.

For Reference: Form 15CA & 15CB Formats are available on our FORM CENTRE.

Form A2

(For payments other than imports and remittances covering intermediary trade)

Annexure-V

Application for remittances abroad

AD Code No.:	Currency:	Equivalent to Rs. (To be filled in by Authorised Dealer)
Form No.:	Amount:	

(To be completed by the applicant)

I. Details of the applicant -	
a. Name	
b. Address	
c. Account No.	

II. Details of the foreign exchange required	
1. Amount (Specify currency)	

III. I authorise you to debit my Saving Bank/Current/RFC/EEFC Account No. _____ together with your charges and	
* a) Issue a draft	
Beneficiary's Name	
Address	
* b) Effect the foreign exchange remittance directly -	
1. Beneficiary's Name	
2. Name and address of the Bank	
3. Account No.	
* c) Issue travellers cheques for	
* d) Issue foreign currency notes for	
* (Strike out whichever is not applicable)	

Sr. No.	Purpose Group Name	Purpose Code	Description
As per Annexure - I			Signature

DECLARATION (Under FEMA 1999)	
I, _____ declare that -	
* 1) The total amount of foreign exchange purchased from or remitted through, all sources in India during this calendar year including this application is within USD _____ (USD _____ only) the annual limit prescribed by Reserve Bank of India for the said purpose.	
* 2) Foreign exchange purchased from you is for the purpose indicated above.	
3) We hereby declare that we have made the request to purchase foreign exchange (if applicable) only after utilizing the available balances, if any, in all our EEFC account(s)/RFC(D)(s)/ Diamond Dollar Account(s) across all banks or because we do not have any EEFC account(s) /RFC(D)(s)/ Diamond Dollar Account(s) across any bank, as the case may be.	
4) In case the source of fund is sale of immovable property, I confirm that the property was acquired in accordance with the provisions of the foreign exchange law in force at the time of acquisition or the provisions of Foreign Exchange Management (Acquisition and Transfer of Immovable Property in India) Regulations 2000	
* (Strike out whichever is not applicable)	
Signature : _____	(The purpose codes are on the reverse)
Name : _____	
Date : _____	

Annex I: Purpose codes for Reporting under FETERS

A. Payment Purposes(for use in BOP file)

ADs should put a tick (✓) against an appropriate purpose code. (In case of doubt/difficulty, consult customer/RBI.)

GR. No.	Purpose Group Name	Purpose Code	✓	Description	
0	Capital Account	S0017		Acquisition of non-produced non-financial assets (Purchase of intangible assets like patents, copyrights, trademarks etc., land acquired by government, use of natural resources) – Government	
		S0019		Acquisition of non-produced non-financial assets (Purchase of intangible assets like patents, copyrights, trademarks etc., use of natural resources) – Non-Government	
		S0026		Capital transfers (Guarantees payments, Investment Grand given by the government/international organisation, exceptionally large Non-life insurance claims) – Government	
		S0027		Capital transfers (Guarantees payments, Investment Grand given by the Non-government, exceptionally large Non-life insurance claims) – Non-Government	
		S0099		Other capital payments not included elsewhere	
	Financial Account				
	Foreign Direct Investments	Indian Direct investment abroad (in branches & wholly owned subsidiaries) in equity Shares	S0003		Indian Direct investment abroad (in branches & wholly owned subsidiaries) in equity Shares
			S0004		Indian Direct investment abroad (in subsidiaries and associates) in debt instruments
			S0006		Repatriation of Foreign Direct Investment made by overseas Investors in India – in equity shares
			S0007		Repatriation of Foreign Direct Investment made by overseas Investors in India – in debt instruments
		Repatriation of Foreign Direct Investment made by overseas Investors in India – in real estate	S0008		Repatriation of Foreign Direct Investment made by overseas Investors in India – in real estate
			S0001		Indian Portfolio investment abroad – in equity shares
			S0002		Indian Portfolio investment abroad – in debt instruments
			S0009		Repatriation of Foreign Portfolio Investment made by overseas Investors in India – in equity shares
	Repatriation of Foreign Portfolio Investment made by overseas Investors in India – in debt instruments	S0010		Repatriation of Foreign Portfolio Investment made by overseas Investors in India – in debt instruments	
		S0011		Loans extended to Non-Residents	
	External Commercial Borrowings	S0012		Repayment of long & medium term loans with original maturity above one year received from Non-Residents	
		S0013		Repayment of short term loans with original maturity up to one year received from Non-Residents	
	Banking Capital	S0014		Repatriation of Non-Resident Deposits (FCNR(B)/NR(E)RA etc)	
		S0015		Repayment of loans & overdrafts taken by ADs on their own account.	
		S0016		Sale of a foreign currency against another foreign currency	
	Financial Derivatives and Others	S0020		Payments made on account of margin payments, premium payment and settlement amount etc. under Financial derivative transactions.	
		S0021		Payments made on account of sale of share under Employee stock option	
		S0022		Investment in Indian Depositories Receipts (IDRs)	
		S0023		Remittances made under Liberalised Remittance Scheme (LRS) for Individuals	
	External Assistance	S0024		External Assistance extended by India. e.g. Loans and advances extended by India to Foreign governments under various agreements	
		S0025		Repayments made on account of External Assistance received by India.	
	1	Transport	S0201		Payments for surplus freight/passenger fare by foreign shipping companies operating in India
			S0202		Payment for operating expenses of Indian shipping companies operating abroad
			S0203		Freight on imports – Shipping companies
			S0204		Freight on exports – Shipping companies
			S0205		Operational leasing/Rental of Vessels (with crew) –Shipping companies
			S0206		Booking of passages abroad – Shipping companies
			S0207		Payments for surplus freight/passenger fare by foreign Airlines companies operating in India
			S0208		Operating expenses of Indian Airlines companies operating abroad
			S0209		Freight on imports – Airlines companies
			S0210		Freight on exports – Airlines companies
			S0211		Operational leasing / Rental of Vessels (with crew) – Airline companies
			S0212		Booking of passages abroad – Airlines companies
			S0214		Payments on account of stevedoring, demurrage, port handling charges etc.(Shipping companies)
			S0215		Payments on account of stevedoring, demurrage, port handling charges, etc.(Airlines companies)
			S0216		Payments for Passenger - Shipping companies
			S0217		Other payments by Shipping companies
			S0218		Payments for Passenger - Airlines companies
			S0219		Other Payments by Airlines companies
S0220				Payments on account of freight under other modes of transport (Internal Waterways, Roadways, Railways, Pipeline transports and others)	
S0221				Payments on account of passenger fare under other modes of transport (Internal Waterways, Roadways, Railways, Pipeline transports and others)	
S0222				Postal & Courier services by Air	
S0223				Postal & Courier services by Sea	
S0224				Postal & Courier services by others	
2			Travel	S0301	
	S0303			Travel for pilgrimage	
	S0304			Travel for medical treatment	
	S0305			Travel for education (including fees, hostel expenses etc.)	
	S0306			Other travel (including holiday trips and payments for settling international credit cards transactions)	
	3	Construction Services		S0501	
S0502				Cost of construction etc. of projects executed by foreign companies in India.	
4	Insurance and Pension Services	S0601		Life Insurance premium except term insurance	
		S0602		Freight insurance – relating to import & export of goods	
		S0603		Other general insurance premium including reinsurance premium; and term life insurance premium	
		S0605		Auxiliary services including commission on insurance	
		S0607		Insurance claim Settlement of non-life insurance; and life insurance (only term insurance)	
		S0608		Life Insurance Claim Settlements	
		S0609		Standardised guarantee services	
		S0610		Premium for pension funds	
		S0611		Periodic pension entitlements e.g. monthly quarterly or yearly payments of pension amounts by Indian Pension Fund Companies.	
		S0612		Invoking of standardised guarantees	

GR. No.	Purpose Group Name	Purpose Code	✓	Description		
5	Financial Services	S0701		Financial intermediation, except investment banking - Bank charges, collection charges, LC charges etc.		
		S0702		Investment banking – brokerage, under writing commission etc.		
		S0703		Auxiliary services – charges on operation & regulatory fees, custodial services, depository services etc.		
6	Telecommunication, Computer & Information Services	S0801		Hardware consultancy/implementation		
		S0802		Software consultancy / implementation		
		S0803		Data base, data processing charges		
		S0804		Repair and maintenance of computer and software		
		S0805		News agency services		
		S0806		Other information services- Subscription to newspapers, periodicals		
		S0807		Off-site software imports		
		S0808		Telecommunication services including electronic mail services and voice mail services		
		S0809		Satellite services including space shuttle and rockets etc.		
7	Charges for the use of intellectual property n.i.e	S0901		Franchises services		
		S0902		Payment for use, through licensing arrangements, of produced originals or prototypes (such as manuscripts and films), patents, copyrights, trademarks and industrial processes etc.		
8	Other Business Services	S1002		Trade related services – commission on exports / imports		
		S1003		Operational leasing services (other than financial leasing) without operating crew, including charter hire- Airlines companies		
		S1004		Legal services		
		S1005		Accounting, auditing, book-keeping services		
		S1006		Business and management consultancy and public relations services		
		S1007		Advertising, trade fair service		
		S1008		Research & Development services		
		S1009		Architectural services		
		S1010		Agricultural services like protection against insects & disease, increasing of harvest yields, forestry services.		
		S1011		Payments for maintenance of offices abroad		
		S1013		Environmental Services		
		S1014		Engineering Services		
		S1015		Tax consulting services		
		S1016		Market research and public opinion polling service		
		S1017		Publishing and printing services		
		S1018		Mining services like on-site processing services analysis of ores etc.		
		S1020		Commission agent services		
		S1021		Wholesale and retailing trade services.		
		S1022		Operational leasing services (other than financial leasing) without operating crew, including charter hire- Shipping companies		
S1023		Other Technical Services including scientific/space services.				
S1099		Other services not included elsewhere				
9	Personal, Cultural & Recreational services	S1101		Audio-visual and related services like Motion picture and video tape production, distribution and projection services.		
		S1103		Radio and television production, distribution and transmission services		
		S1104		Entertainment services		
		S1105		Museums, library and archival services		
		S1106		Recreation and sporting activities services		
		S1107		Education (e.g. fees for correspondence courses abroad)		
		S1108		Health Service (payment towards services received from hospitals, doctors, nurses, paramedical and similar services etc. rendered remotely or on-site)		
		S1109		Other Personal, Cultural & Recreational services		
		10	Govt. not included elsewhere (G.n.i.e.)	S1201		Maintenance of Indian embassies abroad
S1202				Remittances by foreign embassies in India		
11	Secondary Income			S1301		Remittance for family maintenance and savings
				S1302		Remittance towards personal gifts and donations
				S1303		Remittance towards donations to religious and charitable institutions abroad
				S1304		Remittance towards grants and donations to other governments and charitable institutions established by the governments.
				S1305		Contributions/donations by the Government to international institutions
S1306		Remittance towards payment / refund of taxes.				
S1307		Outflows on account of migrant transfers including personal effects				
12	Primary Income	S1401		Compensation of employees		
		S1402		Remittance towards interest on Non-Resident deposits (FCNR(B)/NR(E)RA, etc.)		
		S1403		Remittance towards interest on loans from Non-Residents (ST/MT/LT loans) e.g. External Commercial Borrowings, Trade Credits, etc.		
		S1405		Remittance towards interest payment by ADs on their own account (to VOSTRO a/c holders or the OD on NOSTRO a/c.)		
		S1408		Remittance of profit by FDI enterprises in India (by branches of foreign companies including bank branches)		
		S1409		Remittance of dividends by FDI enterprises in India (other than branches) on equity and investment fund shares		
S1410		Payment of interest by FDI enterprises in India to their Parent company abroad.				
S1411		Remittance of interest income on account of Portfolio Investment in India				
S1412		Remittance of dividends on account of Portfolio Investment in India on equity and investment fund shares				
13	Others	S1501		Refunds / rebates / reduction in invoice value on account of exports		
		S1502		Reversal of wrong entries, refunds of amount remitted for non-exports		
		S1503		Payments by residents for international bidding		
		S1504		Notional sales when export bills negotiated/ purchased/ discounted are dishonored/ crystallised/ cancelled and reversed from suspense account		
		S1505		Deemed Imports (exports between SEZ, EPZs and Domestic tariff areas)		
14	Maintenance and repair services n.i.e	S1601		Payments on account of maintenance and repair services rendered for Vessels, ships, boats, warships, etc.		
		S1602		Payments on account of maintenance and repair services rendered for aircrafts, space shuttles, rockets, military aircrafts, helicopters, etc.		
15	Manufacturing services (goods for processing)	S1701		Payments for processing of goods		