



कैपेक्सिल  
CAPEXIL

(Sponsored by Ministry of Commerce & Industry,  
Government of India)

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Ref: CAPEXIL/VJ/Taxation/2015-16

Date: 2nd January, 2016

**Subject: CBDT NOTIFICATION NO. 93/2015 DATED THE 16th DECEMBER, 2015 -  
RELAXATION OF CA CERTIFICATE IN FORM 15 CB**

Dear Members of CAPEXIL,

As a result of representations requesting waiver of CA certificate for imports in the course of exports which add to transaction cost and impede “ease of doing Business”, CBDT has vide its Notification No. 93/2015 dated the 16th December, 2015 relaxed conditions and a CA certificate in Form No.15CB will be required to be furnished only in respect of such payments made to non-residents which are chargeable to tax and the amount of payment during the year exceeds Rs. 5 lakh.

Further the list of payments of specified nature mentioned in Rule 37 BB which do not require submission of Forms 15CA and 15CB has been expanded from 28 to 33 including payments for imports. Following are the five new exempt payment types:

- (i) Advance payment against imports
- (ii) Payment towards imports-settlement of invoice
- (iii) Imports by diplomatic missions
- (iv) Intermediary trade
- (v) Imports below ₹ 5,00,000 (For use by ECD offices)

Prescribed form No.15CC for Quarterly statement is to be furnished by Authorised Dealers in respect of foreign remittances made by them.

**The amended Rules will become applicable from 01.04.2016.**

Thanking you,

Yours faithfully,

Vineet Jhabak

Joint Director