

Documentation Requirements for Profit Repatriation from India

1. CORE DOCUMENTS REQUIRED FOR ALL REPATRIATION TRANSACTIONS

☐ **Form 15CB**

- Issued by a Chartered Accountant.
- Confirms nature of remittance, applicable tax rate, amount of tax deducted.
- Verifies compliance with Income Tax Act and DTAA (if applicable).
- Required before filing Form 15CA.

☐ **Form 15CA**

- Online self-declaration filed on the Income Tax Portal.
- Includes details of remitter, recipient, amount, and purpose of payment.
- Mandatory for most foreign remittances unless specifically exempt.

☐ **Proof of Tax Payment**

- Tax challans (e.g., Challan 281) confirming deduction and payment of TDS.
- Evidence of payment of corporate tax or capital gains tax, if applicable.