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FORM No. 146

[See rule 220 of the Income-tax Rules, 2026] · Certificate of an accountant (formerly Form 15CB)

I/We* have examined the agreement / documents (wherever applicable) between Mr. A. SAMPLE (Remitter) and Mr. A. SAMPLE (Beneficiary, own account abroad) requiring the above remittance, as well as 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 the Income-tax Act, 2025. We hereby certify the following:

A. Name and address of the beneficiary of the remittance

1	Name of the beneficiary	A. SAMPLE
2	Country of residence	United Kingdom

B. Remittance details

1	Country to which remittance is made	United Kingdom
2	Currency	GBP
3	Amount payable: in foreign currency / in Indian ₹	GBP 1,10,000 / ₹1,20,00,000
4	Name of the bank / branch	SAMPLE BANK, Bengaluru
5	Proposed date of remittance	DD/MM/2026
6	Nature of remittance as per agreement / document	Repatriation of sale proceeds of residential property from NRO account
7	Taxable under the provisions of the Income-tax Act, 2025?	Yes. Long-term capital gain; tax deducted by buyer and balance paid
8	Relevant DTAA and article; TRC obtained?	India–UK DTAA, Article on capital gains (taxable in India) · TRC on file
9	Amount of TDS / tax paid and rate	TDS ₹X,XX,XXX by buyer + self-assessment tax ₹X,XXX (challan no. XXXXX)
10	Amount of remittance after TDS	₹1,20,00,000

C. Accountant

1	Name of the accountant / firm	CA SAMPLE NAME, Chartered Accountants
2	Membership no. / Firm registration no.	XXXXXX / XXXXXXS
3	UDIN	26XXXXXXBKXQ1234
4	Place / Date	Bengaluru / DD-MM-2026

Signature of the accountant: _____ (digitally signed)

SAMPLE