



**一同企业**

-iTong Global Solution-

深圳市福田区华富路1006号航都大厦14楼

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企业跨境业务一站式服务供应商

公司注册 | 银行开户 | 年审 | 会计审计 | 税务申报

### 附件 1: 15CA 和 15CB 表格豁免清单

SI. No.	Nature of Payment
1	Indian investment abroad – in equity capital (shares)
2	Indian investment abroad – in debt securities
3	Indian investment abroad- in branches and wholly owned subsidiaries
4	Indian investment abroad – in subsidiaries and associates
5	Indian investment abroad – in real estate
6	Loans extended to Non-Residents
7	<b>Advance payment against imports</b>
8	<b>Payment towards imports- settlement of invoice</b>
9	Imports by diplomatic missions
10	<b>Intermediary trade</b>
11	<b>Imports below Rs.5,00,000-</b> (For use by ECD offices)
12	Payment- for operating expenses of Indian shipping companies operating abroad.
13	Operating expenses of Indian Airlines companies operating abroad
14	Booking of passages abroad -Airlines companies
15	<b>Remittance towards business travel.</b>
16	Travel under basic travel quota (BTQ)
17	Travel for pilgrimage
18	<b>Travel for medical treatment</b>
19	<b>Travel for education (including fees, hostel expenses etc.)</b>
20	<b>Postal Services</b>



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21	Construction of projects abroad by Indian companies including import of goods at project site
22	Freight insurance – relating to import and export of goods
23	<b>Payments for maintenance of offices abroad</b>
24	Maintenance of Indian embassies abroad
25	Remittances by foreign embassies in India
26	Remittance by non-residents towards family maintenance and savings
27	Remittance towards personal gifts and donations
28	Remittance towards donations to religious and charitable institutions abroad
29	Remittance towards grants and donations to other Governments and charitable institutions established by the Governments.
30	Contributions or donations by the Government to international institutions
31	<b>Remittance towards payment or refund of taxes.</b>
32	Refunds or rebates or reduction in invoice value on account of exports
33	Payments by residents for international bidding.

印度合规事务请联系：

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