



Income Tax Department

Ministry of Finance, Government of India

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RELEVANT PROVISIONS OF INCOME-TAX ACT TO BE COMPLIED WITH BY NON-RESIDENTS PLANNING TO SET UP BUSINESS IN INDIA; AND RESIDENTS DEALING WITH NON-RESIDENTS

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5.	7	Income deemed to be received in India
6.	9	Income deemed to accrue or arise in India.
7.	9A	Certain activities not to constitute business connection in India
8.	10	Incomes not included in total income
9.	28	Profits and gains of business or profession
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11.	40(a)(iii)	Salary payable outside India or to a non-resident not deductible in case of TDS default
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13.	44BB	Special provision for computing profits and gains in connection with the business of exploration, etc., of mineral oils.
14.	44BBA	Special provision for computing profits and gains of the business of operation of aircraft in the case of non-residents.
15.	44BBB	Special provision for computing profits and gains of foreign companies engaged in the business of civil construction, etc., in certain turnkey power projects.
15A.	44BBC	Special provision for computing profit and gains of business of operation of cruise ships in case of non-residents
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[As amended by Finance Act, 2025]

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