

1. Income not chargeable in the hands of non-residents

Section	Income	Available to
10(4)(i)	Interest on bonds or securities notified before 01-06-2002 by the Central Government including premium on redemption of such bonds.	Non resident
10(4)(ii)	Interest on money standing to the credit in a Non-resident (External) account in India.	Person resident outside India (under FEMA Act) or a person who has been permitted to maintain said account by RBI
10(6)(ii)	Remuneration received by Foreign Diplomats/Consulate and their staff (Subject to conditions)	Individual (not being a citizen of India)
10(6)(vi)	Remuneration received by non-Indian citizen as employee of a foreign enterprise for services rendered by him during his stay in India, if: <ul style="list-style-type: none"> a) Foreign enterprise is not engaged in any trade or business in India b) His stay in India does not exceed in aggregate a period of 90 days in such previous year c) Such remuneration is not liable to deducted from the income of employer chargeable under this Act 	Individual - Salaried Employee (not being a citizen of India)
10(6)(viii)	Salary received by a non-resident, for services rendered in connection with his employment on a foreign ship if his total stay in India does not exceed 90 days in the previous year.	Individual (Non-resident who is not a citizen of India)- Salaried Employee
10(6)(xi)	Remuneration received by an Individual, who is not a citizen of India, as an employee of the Government of a foreign state during his stay in India in connection with his training in any Government Office/Statutory Undertaking, etc.	Individual - Salaried Employee (not being a citizen of India)
10(6B)	Tax paid by Government or Indian concern under terms of agreement entered into before 1-6-2002 by Central Government with Government of foreign State or international organization on income derived from Government or Indian concern, other than income by way of salary,	Non-resident

	royalty or fees for technical services	
10(6BB)	Tax paid by Indian company, engaged in the business of operation of aircraft, who has acquired an aircraft or its engine on lease, under an approved (by Central Government) agreement entered into between 31-3-1997 and 1-4-1999, or after 31-3-2007, on lease rental/income	Government of foreign State or foreign enterprise
10(8A)	Foreign income and remuneration received by consultant (agreement relating to his engagement must be approved) out of funds made available to an international organization (agency) under a technical assistance grant agreement between that agency and the Government of a foreign State (Subject to certain conditions).	Individual, being a: a) A non-resident engaged by the agency for rendering technical services in India; b) Non-Indian citizen; or c) Indian citizen who is not ordinarily resident in India
10(8B)	Foreign income and remuneration received by an employee of the consultant as referred to in Section 10(8A) (contract of service must be approved by the prescribed authority before commencement of service).	Individual, being a: a) Non-Indian citizen; or b) Indian citizen who is not ordinarily resident in India
10(15)(iid)	Interest on notified bonds (notified prior to 01-06-2002) purchased in foreign exchange (subject to certain conditions)	Individual, being a: a) NRI or nominee or survivor of NRI; b) Individual to whom bonds have been gifted by NRI.
10(15)(iii)	Interest on securities	Issue Department of Central Bank of Ceylon
10(15)(iiia)	Interest on deposits made with scheduled bank with approval of RBI	Bank incorporate abroad
10(15)(iiib)	Interest payable to Nordic Investment Bank	Nordic Investment Bank
10(15)(iiic)	Interest payable to the European Investment Bank on loan granted by it in pursuance of framework agreement dated 25-11-1993 for financial corporation between Central Government and that Bank	European Investment Bank
10(15)(iv)(b)	Interest received from industrial undertaking in Indian on money lent to it under a loan agreement entered into before 01-06-2001	Approved foreign financial institution

10(15) (iv)(fa)	Interest payable by scheduled bank on deposits in foreign currency where bank accepting such deposits is duly approved by RBI.	a) Non-resident b) Individual or HUF being a resident but not ordinary resident
10(15) (viii)	Interest on deposit in an Offshore Banking Unit on or after 01.04.2005 referred to in Section 2(u) of the Special Economic Zones Act, 2005.	Person who is a non-resident or not ordinarily resident.
10(23BBB)	Income of European Economic Community from interest, dividends or capital gains from investment of funds under specified scheme	European Economic Community
10(23BBC)	Income of SAARC Fund for Regional Projects set up by Colombo Declaration issued on 21-12-1991	SAARC Fund for Regional Projects
10(23FE)	Income in the nature of dividend, interest or long-term capital gains arising from an investment made in India	Income of a specified person Note: 'Specified person' means: a) Wholly owned subsidiary of Abu Dhabi Investment Authority, which is resident of UAE and makes investment, directly or indirectly, out of the fund owned by the Government of the UAE. b) Sovereign wealth fund and pension fund which satisfies prescribed conditions.
10(23FF)	Income on transfer of shares of a company resident in India, by the resultant fund or specified fund if prescribed conditions are satisfied	Non-resident
10(48)	Any income received in India in Indian currency by a foreign company on account of sale of crude oil or any other goods or rendering of services as may be notified by the Central Government, to any person in India under an approved and notified agreement or arrangement (Subject to certain conditions)	Foreign Company
10(48A)	Any income accruing or arising to a foreign company on account of storage of crude oil in a facility in India and sale of crude oil therefrom to any person resident in India (subject to certain conditions)	Foreign Company
10(48B)	Any income arising to a foreign company on account of sale of leftover stock of crude oil from the facility in India after expiry of the agreement	Foreign Company

	referred to in 10(48A) or on termination of the said agreement (Subject to certain conditions)	
10(50)	Any income which is chargeable to equalization levy under Chapter VIII of the Finance Act, 2016.	Non-resident

2 Presumptive taxation schemes for non-residents

Section	Particulars	Applicable to
44B read with 172	Income from shipping business shall be computed on presumptive basis (Subject to certain conditions).	Non-resident engaged in shipping business
44BB	Income of a non-resident engaged in the business of providing services or facilities in connection with, or supplying plant and machinery on hire used, or to be used, in the prospecting for, or extraction or production of, mineral oils shall be computed on presumptive basis (Subject to certain conditions).	Non-resident engaged in activities connected with exploration of mineral oils
44BBA	Income of a non-resident engaged in the business of operation of aircraft shall be computed on presumptive basis (Subject to certain conditions).	Non-resident engaged in the business of operating of aircraft
44BBB	Income of a foreign company engaged in the business of civil construction power turnkey or the business of erection of plant or Machinery or testing or commissioning there of, in connection with projects shall be computed on presumptive basis (Subject to certain conditions).	Foreign Company

3 Other provisions applicable to non-residents

Sections	Particulars	Applicable to
44C	Deduction for Head office Expenditure (Subject to certain conditions and limits)	Non-resident
44DA	Deduction of expenditure from royalty and FTS received under an agreement made after 31-03-2003 which is effectively connected to the PE	Non-resident

	of non-resident in India (Subject to certain conditions)	
47(via)	Transfer of a capital asset being shares in an Indian company by the amalgamating foreign company to the amalgamated foreign company (in scheme of amalgamation) shall not be treated as 'transfer' (Subject to certain conditions).	Foreign amalgamating company
47(viab)	Transfer of share of a foreign company (which derives, directly or indirectly, its value substantially from the share or shares of an Indian company) held by a foreign company to another foreign company under a scheme of amalgamation shall not be regarded as transfer (Subject to certain conditions)	Foreign amalgamating company
47(viiab)	Transfer of bonds or GDRs as referred to in Sec. 115AC(1) or Rupee Denominated Bond of Indian Co. or Derivative or any other specified security by a non-resident on a recognized stock exchange located in any IFSC and where the consideration is paid in foreign currency	Non-resident
47(vic)	Transfer of a capital asset being shares in an Indian company by the demerged foreign company to the resulting foreign company (in scheme of demerger) shall not be treated as 'transfer' (Subject to certain conditions).	Foreign demerged company
47(vicc)	Transfer of share of a foreign company (which derives, directly or indirectly, its value substantially from the share or shares of an Indian company) held by a demerged foreign company to resulting foreign company pursuant to demerger shall not be regarded as transfer (Subject to certain conditions)	Foreign demerged company
47(viia)	Transfer of capital asset being bonds or GDR [referred to in section 115AC(1)] outside India by one non-resident to another non-resident shall not be treated as 'transfer'.	Non-resident
47(viiaa)	Transfer of capital asset being rupee denominated bond of an Indian company issued outside India by one non-resident to another non-resident shall not be treated as 'transfer'.	Non-resident
47(viiac)	Transfer of a capital asset by the original fund to the resultant Fund, in relocation, shall not be considered as a transfer for capital gain tax purpose Note: Refer Explanation to section 10(viiad) for meaning of original fund, relocation & resultant fund.	Non-resident

47(viia)	Transfer of capital asset being share or unit or interest (in relocation) held by shareholder or unit holder in original fund, in consideration for share or unit or interest in resultant fund Note: Refer Explanation to section 10(viia) for meaning of original fund, relocation & resultant fund.	Non-resident
47(viia)	Transfer of capital asset being bonds or GDR [referred to in section 115AC(1)] outside India by one non-resident to another non-resident shall not be treated as 'transfer' (Subject to certain conditions).	Non-resident
47(viib)	Gains arising from any transfer of a capital asset, being a Government security carrying a periodic payment of interest, made outside Indian (through an intermediary dealing in settlement of securities) by a non-resident to another non-resident shall not be treated as 'transfer' (Subject to certain conditions). (Inserted by the Finance (No. 2) Act, 2014.	Non-resident
First Proviso to	Computation of capital gains when shares or debentures in an Indian Company are transferred which were acquired in foreign currency	Non-resident
48	(Subject to certain conditions)	
90	A non-resident can apply either provisions of the Act or the relevant DTAA (India has entered into with counterpart foreign country), whichever is more beneficial.	Non-resident
192	If net taxable income (being income from employment) is less than maximum amount which is not chargeable to tax (Rs. 2,50,000) no tax shall be deducted at source.	Non-resident - Individual
245N	A non-resident applicant can apply before Authority for determination of tax liability that may arise out of a business carried out in India (Subject to certain conditions)	Non-resident
245-OB	The Central Government to constitute one or more Board for Advance Rulings for giving advance rulings on and after the notified date.	Non-resident
115G	A non-resident Indian shall not be required to file his return of income if his total income consists only following incomes and tax has been deducted therefrom: a) Income from investment in foreign exchange assets b) Long-term capital gains arising from transfer of foreign exchange assets.	Non-resident Indian

4. Special Rates of taxes for non-Resident

Section	Particulars	Rates
112(1)(c)	Long Term Capital Gains	20%
112(1)(c)	Long term capital gains arising from transfer of a capital asset, being unlisted securities which is calculated without taking into consideration benefit of indexation	10%
112(1)(c)	Concessional rate of tax if long term capital gains arising from transfer of listed securities or units or zero coupon bonds is calculated without taking into consideration the benefit of indexation. If transfer takes place after July 10, 2014, the above concessional rate of tax will not be available in case of long-term capital gain arising from transfer of units (As amended by the Finance (No. 2) Act, 2014).	10%
111A	Concessional rate of tax if short term capital gains arising from transfer of equity shares or units of an equity oriented fund, or a unit of business trust is chargeable to securities transaction tax. However, the concessional tax rate will not apply to any income arising from transfer of any units of a business trust which were acquired in consideration of a transfer referred to in section 47(xvii).	15%
112A	The Finance Act, 2018 withdraws the exemption under Section 10(38) and levies tax on the capital gains arising from transfer of long-term capital assets, being listed equity shares, units of equity oriented fund or unit of business trust. The tax shall be levied on the long-term capital gains in excess of Rs. 1 lakh at the rate of 10%. The capital gains shall be computed without applying the first and second proviso to Section 48	10%
115A(1)(a)(i)	Dividends	20%
115A(1)(a)(ii)	Interest received from Government or an Indian concern on monies borrowed or debt incurred in foreign currency	20%
115A(1)(a)(iii)	Interest from notified Infrastructure Debt Fund as referred to in section 10(47)	5%

115A(1)(a)(iiaa)	Interest of the nature and extent referred to in section 194LC	5% or 4%
115A(1)(a)(iiab)	Distributed income being interest referred to in Section 194LBA	5% or 10% or 30%
115A(1)(a)(iiac)	Interest received from business trusts, being of the nature referred to Section 10(23FC), by its unit holders as referred to in Section 194LBA (Subject to certain conditions).	5%
115A(1)(a)(iii)	Income in respect of units purchased of a Mutual Funds in foreign currency [specified under section 10(23D) or of UTI]	20%
115A(1)(b)	Income by way of Royalty or FTS (other than income referred to in Section 44DA) received in pursuance of an agreement made at any time after 31-03-1976.	25%
115AB	Income of an overseas financial organization on transfer of units purchased in foreign currency being long-term capital gains	10%
115AC	Income from bonds or GDRs of a public sector company sold by the Government and purchased in foreign currency or long-term capital gains arising from their transfer	10%
115AD(b)	Short term capital gains earned by FIIs as referred to in Section 111A	15%
115AD(b)	Any other short term capital gain earned by FIIs (other than as referred to in Section 111A)	30%
115AD(b)	Long term capital gains earned by FIIs	10%
115AD(a)	Interest referred to in section 194LD earned by FIIs	5%
115AD(a)	Other income earned by FIIs	20% for FIIs & 10% for specified fund
115BBA(1)(a)/(b)	Income of a non-resident foreign citizen sportsman for participation in any game in India or received by way of advertisement or for contribution of articles relating to any game or sport in India or income of a non-resident sport association by way of guarantee money	20%
115BBA(1)(c)	Income of non-resident foreign citizen (being an entertainer) for performance in India	20%
115E	Income from foreign exchange asset of non-resident Indian	20%
115E	Long-term capital gain from transfer of foreign exchange asset by non-resident Indian	10%