

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: 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, royalty or fees for technical services	Non-resident
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-	Government of foreign State or foreign enterprise

	1997 and 1-4-1999, or after 31-3-2007, on lease rental/income	
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

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

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	Non-resident

	agreement made after 31-03-2003 which is effectively connected to the PE of non-resident in India (Subject to certain conditions)	
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 48	Computation of capital gains when shares or debentures in an Indian Company are transferred which were acquired in foreign currency (Subject to certain conditions)	Non-resident
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

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	10%

	<p>into consideration the benefit of indexation.</p> <p>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).</p>	
10(38)	<p>Long-term capital gains arising from transfer of equity shares or units of equity oriented fund or a unit of business trust is exempt from tax if such transaction is chargeable to securities transaction tax.</p> <p>However, the exemption will not be available for an 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).</p>	<i>Nil</i>
111A	<p>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.</p> <p>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).</p>	15%
115A(1)(a)(i)	Dividends other than as referred to in Section 115-O	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)(iia)	Interest from notified Infrastructure Debt Fund as referred to in section 10(47)	5%
115A(1)(a)(iiaa)	Interest received from Indian Company on monies borrowed by it in foreign currency from a source outside India under a loan agreement or through issue of any long-term bond as referred to in Section 194LC (Subject to certain conditions).	5%
115A(1)(a)(iiab)	Interest on Rupee Denominated Bonds of an Indian Company or Government Securities received during 01.06.2013 and 31.05.2015 by FIIs / QFIs as referred to in Section 194LD (Subject to certain conditions).	5%
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	5%

	(Subject to certain conditions).	
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 [other than dividends as referred to in section 115-O]	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 [other than dividends as referred to in Section 115-O]	20%
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%