

RESIDENTIAL STATUS

CONDITIONS :

Basic Conditions

- > 182 days during py
- > 60 days in py (or) 365 days out off 4 PPy.

Additional Conditions U/S 6(6)

- > 2 years out off 10 PPy
- > 730 days out off 7 PPy

Exceptions :

- * An indian citizen leaves india for the purpose of employment outside india
- * As a member of crew of an indian ship
- * Indian citizen (or) Indian origin, who being outside india comes on a visit to india

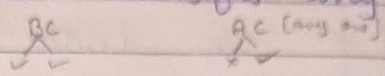
NOTE : In above case The 2nd BC is replaced i.e. He present in india for 120 days (or) more in py.

Deemed Resident [Sec-6(1A)]

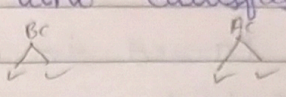
An individual being an indian citizen, having total income, other than income from foreign sources Exceeding 15 00000 during py.

Individuals

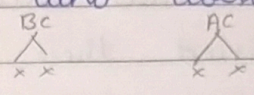
Not - Ordinary Resident (NOR): Resident but not ordinary resident
Resident person is one who satisfies any one of the additional condition.



Ordinary Resident (OR): Resident & ordinary Resident
Resident person is one who satisfies both the conditions.



Non - Resident of India (NRI):
Resident person is one who doesn't satisfy any conditions.



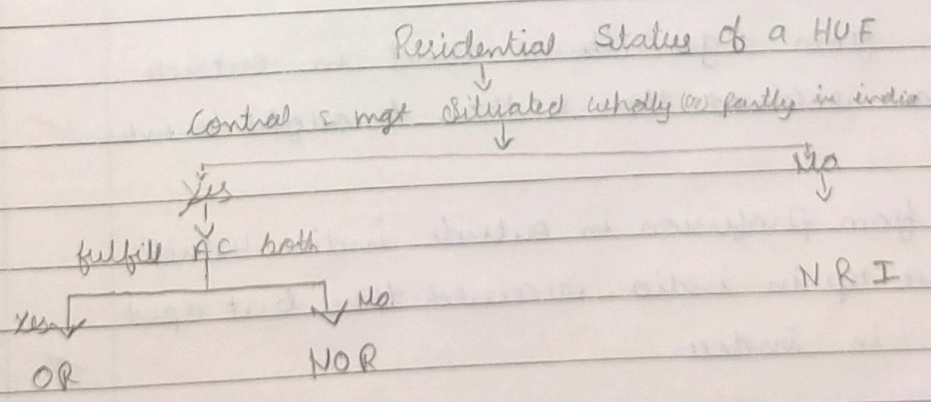
HUF, AOP, BOI, Co / artificial person

Resident: OR

A HUF would be resident in india if the control & management of its affairs is situated wholly or partly in india & satisfies both the additional condition.

Non - Resident: NRI
if the control & mgt of the affairs is situated wholly outside india.

Not - Ordinary Resident: NOR
HUF not satisfies both the additional conditions.



Particulars	ROR OR	R NOR NOR	R FI NRI
Income earned outside india but received in india 50%	full amt ✓	50% ✓	50% ✓
Income earned in india & received in india	✓	✓	✓
Income earned in india & received outside india	✓	✓	✓
Income earned outside india & also received there	✓	x	x
Income earned from biz in outside india which is controlled in india <small>(given amt -> NR received India)</small>	✓	✓	✓
STCG Sale in india & received outside india	✓	✓	✓
Dividend from other country	✓	x	x
Profits from biz in india but managed entirely from outside india	✓	✓	✓
Fees for technical services rendered in india but received outside india	✓	✓	✓
Income from agricultural land in outside india, received there & than brought to india	✓	x	x
Income from profession in outside india which was set up in india, received there but spent in india	✓	✓	x

Income from biz in outside india, controlled
outside india

✓ x x

Dividend from indian company

✓ ✓ ✓

Rent from property in outside india, deposited in
a bank in there, later on remitted to india
through approved banking channels (→ 30%)

✓ x x

Post office Savings Bank a/c

Amt Exempt U/S 10(15)(ii)/80 TTA - 3500

Int Exempt - 10000

May 24 Loan Repayment [Exempted] [Sec 80C] 50000

Agricultural income from india - Exempted

Gift from marriage - Exempted [upto 50000]

LIC Premium - Exempted [Sec 80C]

May 24 Post untaxed profit - Exempted

Technical Service outside india - Exempted

Income from HP → 30% computed → direct amt