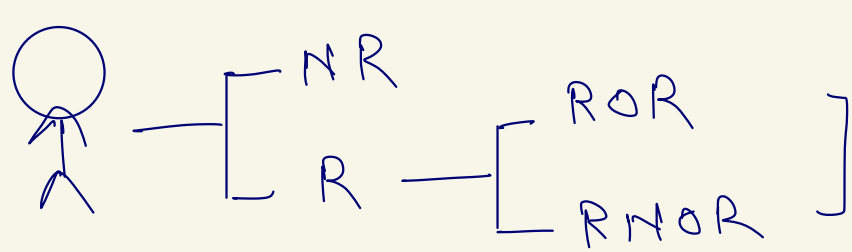


Residential Status





2 Basic conditions

① C.Y. ≥ 182 days

OR

② C.Y. ≥ 60 days
+
4 FY ≥ 365 days

120 days
+
365 days

→ RNOR

X Applicable

Leaving
↓
Indian Citizen

Coming
↓
Indian Citizen

Foreign Citizen
↳ Person of Indian origin

comes to India

For visit.

BUT

IF Indian sourced $> 15L$
&
C.Y. stay $\geq 120 < 182$ days
+
Last 4 FY stay ≥ 365 days

Additional condition

Satisfy $\begin{cases} \text{None} \rightarrow \text{ROR} \\ \text{Any 1} \rightarrow \text{RNOR} \end{cases}$



1] Last 7 FYs ≤ 729 days

2] At least 9/10 FYs → NR

3] ISI $> 15L$ & IC/FC → POTO → 120 CY
365 UPR

✓ 4] Deemed Resident [sec 6(1A)]

↳ Indian citizen

↳ Indian sourced income $> 15L$

↳ Tax not paid in any other country.



*

HUF → Mngt & control $\begin{cases} \text{wholly/partially in India} \rightarrow R \\ \text{wholly o/s India} \rightarrow NR \end{cases}$

ROR/RNOR → see karta.

*

Co → $\begin{cases} \text{Indian} \rightarrow \text{PoEM} \begin{cases} \text{India} \rightarrow R \\ \text{o/s India} \rightarrow R \end{cases} \\ \text{Foreign} \rightarrow \text{PoEM} \begin{cases} \text{India} \rightarrow R \\ \text{o/s India} \rightarrow NR \end{cases} \end{cases}$

*

Partnership Firm. → Mngt & control $\begin{cases} \text{wholly/partially in India} \rightarrow R \\ \text{wholly o/s India} \rightarrow NR \end{cases}$

① N
↓
News

② C
↓
Cinemat. film.

③ P
↓
Purchase

④ B
↓
Bus. Indian

D
↓
Display of uncut rough diam. in STZ.

↳ Indiv → x citizen

↳ Firm → Any partner

↳ Co → Any shareholder

x citizen x Resident.

Scope of Total Income. [sec 5]

Indian Income

- Accrued / Deemed ✓

- Recd / Deemed ✓

Foreign Income.

1] ROR → Business o/s India received o/s India.

x 2] NR → B o/s India received o/s India.

x 3] RNOR → B o/s India R in India.

4] NR → B o/s India R o/s India 100% control in India.

	ROR	RNOR	NR
Indian Inc	✓	✓	✓
Foreign Inc	✓	✗	✗

USA Salary
↓
Remit
↓
TTC

Taxable in 2 cases

Business wholly / partially controlled from India.

Profession which is set up in India.

NOTE NR has a business → gets 100% controlled from India.

↳ SHI → NOT TAXABLE.

* Receipt of Income → First receipt

Further remittance → Not a receipt.

* Deemed to be **accrued** in India [sec 9]

Business Connect ✓
Inc. from property situated in India.
Inc. from Capital Gains from asset located in India.
Salary by Govt of India paid to employees o/s India.

Physical Estt.

SEP

Amt → $\geq 20L$
Users → $\geq 3L$

↳ Auth to conclude contracts.
↳ Habitually maintains stock.
↳ Habitually secures order in India.

Salary

Perq / Allowance

NOT Taxable.

Taxable

NOT Taxable

Pension to officials & judges → settled o/s India.

NOT Taxable

[If Independent → No B.C.]

* Interest

Royalty
FTS



R → NR
Loan for
In India
↓
Taxable.
Bus. NO Tax
Non-Bus. Taxable.

NR → NR
Loan
India
↓
Bus. Taxable
Non-Bus. NO Tax
o/s India
↓
NO TAX