

INCOME-TAX ACT, 2025

E: Special provisions relating to non-residents and foreign company

Section 211 - Tax on non-resident sportsmen or sports associations.

1) Where the total income of an assessee,--

(a) being a sportsman (including an athlete), who is not a citizen of India and is a non-resident, includes any income received or receivable by way of--

(i) participation in India in any game [other than a game the winnings from which are taxable as specified in section 194(1) (Table: Sl. No. 1)] or sport; or

(ii) advertisement; or

(iii) contribution of articles relating to any game or sport in India in newspapers, magazines or journals; or

(b) being a non-resident sports association or institution, includes any amount guaranteed to be paid or payable to such association or institution in relation to any game, other than a game the winnings from which are taxable as specified in section 194(1) (Table: Sl. No. 1) or sport played in India; or

(c) being an entertainer, who is not a citizen of India and is a non-resident, includes any income received or receivable from his performance in India,

then, the aggregate of income-tax payable by the assessee shall be computed at the rate specified in the column C applied on the corresponding income specified in column B:—

Table

Sl. No.	Income	Rate of Income-tax payable
A	B	C
1.	Income referred to in clause (a) or (b) or (c).	20%
2.	Total income as reduced by income referred to in clause (a) or (b) or (c).	Rates in force.

(2) No deduction in respect of any expenditure or allowance shall be allowed under any provision of this Act in computing the income referred to in sub-section (1).

(3) It shall not be necessary for the assessee to furnish a return of his income under section 263(1), if—

(a) his total income during the tax year consisted only of income referred to in sub-section (1); and

(b) the tax deductible at source under the provisions of Chapter XIX-B has been deducted from such income.