

INCOME-TAX ACT, 2025

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

Section 214 - Tax on investment income and long-term capital gains.

The income-tax payable on the total income of an assessee, being a non-resident Indian, which includes income specified in column B of the Table below, shall be the aggregate of income-tax 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 from investment.	20%
2.	Income from long-term capital gains on specified asset.	12.5%
3.	Total income as reduced by income referred to against serial numbers 1 and 2.	Rates in force.