

Payments to non-resident sportsmen or sports associations.

194E. Where any income referred to in section 115BBA is payable to a non-resident sportsman (including an athlete) or an entertainer ¹who is not a citizen of India or a non-resident sports association or institution, the person responsible for making the payment shall, at the time of credit of such income to the account of the payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rate of twenty per cent.²

¹ Inserted with effect from the 1st day of July, 2012

² Substituted with effect from the 1st day of July, 2012