Tax Rates for Non Resident of India (NRI)

a) In general Slab rates for Non-Residents are similar to the slab rates of Indian Resident Individual (i.e., General Category)

b) But there are some exceptions to the above condition as follows:

S.No	***Source of Income***	***Sec***	***Tax Rates***
1	Dividends received by NRI (other than dividends referred in Sec.115-O)	115A (1)(a)(i)	20%
2	Interest received by NRI from Government or Indian concern on monies borrowed or debt incurred by Govt. or the Indian concern in foreign currency	115A (1)(a)(ii)	20%
3	Interest received by NRI from an Infrastructure debt fund (applicable from 1st June 2011.	115A (1)(a)(iia)	5%
4	Income received from the Units which are purchased in Foreign currency of a Mutual fund which is specified u/s10(23D) or Unit Trust of India	115A (1)(a)(iii)	20%
5	Royalityor fees for technical services received by NRI from an Indian Company or Govt. in pursuance of an agreement approved by the Central govt. i. 31-3-1976 to 31-5-1997 ii. 31-5-1997 to 1-6-2005 iii. After 1-6-2005	115A (1)(b)	 30% 20% 10%
6	Income earned by NRI from investments (foreign exchange assets) and capital gains i. any Income from Investments ii. any Income from Long term Capital Gains	115E	 20% 10%