

Diagram illustrating the flow of income and capital gains for a non-resident citizen, categorized by the type of income and the applicable tax section:

- Income from Lottery, Crossword, Puzzles, etc. (Sec. 194B):**
 - Winning from lotteries, crossword puzzles, etc. [Sec. 194B]
 - Winning from horse race [Sec. 194BB]
- Income from Insurance Commission (Sec. 194D):**
 - Insurance Commission [Sec. 194D]
- Income from Mutual Fund or UTI (Sec. 194F):**
 - Payment on account of repurchase of unit of Mutual Fund or UTI [Sec. 194F]
 - Payment in respect of National Saving Scheme [Sec. 194EE]
- Income from Commission, etc. on Sales of Lottery tickets (Sec. 194G):**
 - Commission, etc. on Sales of Lottery tickets [Sec. 194G]
- Income from Rent (Sec. 194I):**
 - Rent [Sec. 194I]
- Income from Transfer of Immovable Property (Sec. 194IA):**
 - Transfer of Immovable Property [Sec. 194IA]
- Income from Commission on Brokerage (Sec. 194H):**
 - Commission on Brokerage [Sec. 194H]
- Income from Fees for Professional or Technical Services (Sec. 194J):**
 - Fees for Professional or Technical Services [Sec. 194J]
- Income from Compensation on Acquisition of Immovable Property (Sec. 194LA):**
 - Payment of Compensation on acquisition of immovable property [Sec. 194LA]
- Income from Interest Payable on Infrastructure Debt Fund (Sec. 194LB):**
 - Interest Payable on Infrastructure debt fund [Sec. 194LB]
- Income from Dividend (Sec. 194):**
 - Dividend [Sec. 194]
- Income from Interest on Security (Sec. 193):**
 - Interest on Security [Sec. 193]
- Income from Interest on Security (Sec. 194A):**
 - Interest on Security [Sec. 194A]
- Income from Other Sums (Sec. 195):**
 - Other Sums [Sec. 195]
- Income from Interest on Bonds/Government Securities (Section 194LD):**
 - Interest on bonds/Government Securities [Section 194LD]
- Income from Interest to a non-resident citizen (Sec. 194LE):**
 - Interest to a non-resident citizen [Sec. 194LE]
- Income from Interest on Bonds/Government Securities (Section 194LB):**
 - Interest on bonds/Government Securities [Section 194LB]
- Income from Units on Long-term Capital Gain (Sec. 196B):**
 - Units on long-term Capital gain [Sec. 196B]
- Income from Long-term Capital Gain from Foreign Currency Bonds/Gilobal Depository Receipts (Sec. 196C):**
 - Income on long-term Capital gain from foreign Currency bonds/Gilobal Depository Receipts [Sec. 196C]
- Income from Foreign Investments (Sec. 196D):**
 - Income of Foreign Investments from [Sec. 196D]

Interest to a non-resident/foreign
Citizen [Sec. 1941c]

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Interest on bonds/Government Securities [under section 194 LD]

Other Sums
[Sec. 195]

Units on long-term
Capital gain
[Sec. 196B]

Income on long-term
Capital gain from
foreign Currency
bonds/Global Deposits
[Dec. 1967]

Income of Foreign Institutions
Investors from Securities
[Sec. 196D]