Nature of Payment	Nature of Payment
Salaries	Interest on Securities
Dividend	Interest other than securities
Winnings from lottery or crossword puzzles or card game or other game	Winnings from horse races
Payment to sub-contractors	Insurance commission
Payments to Contractors (Advertisement Contractors)	Payments to Contractors (Other than Advertisement)
Payment to Non–Resident sportsman or sports association	Payment in respect of deposits under NSS
Payment on account of repurchase of units of MF or UTI	Commission on sale of lottery tickets
Commission or brokerage	Rent of Land, Building or Furniture
Rent of Plant, Machinery or Equipment	Fees for professional or technical services
Payment of compensation on acquisition of certain immovable property	Payment of Any other income to a nonresident
Income from units to an offshore fund	Income of foreign institutional investors from securities
Fees for Tech. Services Agreement is made after Feb. 29, 1964 before April 1, 1976	Fees for Tech. Services Agreement is made after Mar 31, 1976 before June 1, 1997
Fees for Tech. Services Agreement is made after May 31, 1997 before June 1, 2005	Fees for Tech. Services Agreement is made on or after June 1, 2005
Income by way of Long-Term Capital Gains	Income from Foreign Currency Bonds or Global Depository Receipts (GDR)
Income from Foreign Exchange Assets payable	Interest payable by Government or Indian concern in Foreign Currency
Long–Term Capital Gains	Royalty (f) Agreement is made after May 31, 1997 before June 1, 2005
Royalty (f) Agreement is made before June 1, 1997	Royalty (f) Agreement is made on or after June 1, 2005
Royalty (g) Agreement is made after March 31, 1961 before April 1, 1976	Royalty (g) Agreement is made after March 31, 1976 before June 1, 1997
Royalty (g) Agreement is made after March 31, 1997 before June 1, 2005	Royalty (g) Agreement is made on or after June 1, 2005