
Disclaimer-This presentation is only for educational/academic purpose. The shareholders are requested to consult their respective tax consultants for determining the residential status.
Residential Status of Individuals
Analysis of section 6 and amendments by Finance Act 2020

**General**

- Stay in India in current PY of 182 days or more
  - YES
  - NO

  - Stay in India in current PY of **60* days** or more
    - YES
    - NO

  - Stay in India in immediately preceding 4 PYs of 365 days or more

  - NON RESIDENT
  - YES
  - NO

**EXCEPTIONS to 60 days criteria**

- Indian Citizen **LEAVING** India as crew member of ship or for employment
  - YES
  - NO

- Indian Citizen or Person of Indian Origin **COMES** on a visit to India
  - YES
  - NO

- Total Income, other than foreign income, exceeds INR 15 lakhs (Finance Act 2020 amendment)
  - YES
  - NO

- Stay in India in current PY of **120 days** or more
  - YES
  - NO

- Stay in India in current PY of **182 days** or more
  - YES
  - NO

- NON RESIDENT
  - YES
  - NO

**Additional Note**

ANY Indian Citizen having total income in excess of INR 15 lakhs (excluding income from foreign source) AND not liable to tax in any other country by reason of his domicile or residence or any other similar nature (clause (1A) inserted by Finance Act 2020)
Residential Status of Individuals
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Indian Citizen or Person of Indian Origin COMES on a visit to India

Total Income, other than foreign income, exceeds INR 15 lakhs (Finance Act 2020 amendment)

YES

Stay in India in current PY of UPTO 119 DAYS
NON RESIDENT

Stay in India in current PY of 120 TO 181 DAYS
NOT ORDINARY RESIDENT

Stay in India in current PY of 182 DAYS OR MORE
Resident in any 2 PYs out of 10 preceding PYs +
Stay in India for 730 days or more in preceding 7 PYs

NO

Stay in India in current PY UPTO 181 DAYS
NON RESIDENT

ANY Indian Citizen having total income in excess of INR 15 lakhs (excluding income from foreign source) AND not liable to tax in any other country by reason of his domicile or residence or any other similar nature (clause (1A) inserted by Finance Act 2020)
Residential Status of Various Entities

**HUF**
- Resident: Control and Management of its affairs situated in India, wholly or partly
- Non Resident: Control and Management of its affairs situated WHOLLY outside India

**Ordinary Resident**
- Resident in any 2 PYs out of 10 preceding PYs
- Stay in India for 730 days or more in preceding 7 PYs

**Non Ordinary Resident**
- YES: ORDINARY RESIDENT
- NO: NOT ORDINARY RESIDENT

**FIRM / LLP / AOP / BOI**
- Resident: Control and Management of its affairs situated in India, wholly or partly
- Non Resident: Control and Management of its affairs situated WHOLLY outside India

**Indian Company**
- Whether POEM in India in relevant PY
- YES: RESIDENT
- NO: NON RESIDENT

**POEM in India in relevant PY**
- YES
- NO: Non Resident

Explanation - For the purposes of this clause “place of effective management” means a place where key management and commercial decisions that are necessary for the conduct of business of an entity as a whole are, IN SUBSTANCE made