

Tax on non-resident sportsmen or sports associations.

115BBA. (1) Where the total income of an assessee,—

- (a) being a sportsman (including an athlete), who is not a citizen of India and is a non-resident, includes any income received or receivable by way of—
 - (i) participation in India in any game (other than a game the winnings wherefrom are taxable under section 115BB) or sport; or
 - (ii) advertisement; or
 - (iii) contribution of articles relating to any game or sport in India in newspapers, magazines or journals; or
- (b) being a non-resident sports association or institution, includes any amount guaranteed to be paid or payable to such association or institution in relation to any game (other than a game the winnings wherefrom are taxable under section 115BB) or sport played in India, or¹
- (c) being an entertainer, who is not a citizen of India and is a non-resident, includes any income received or receivable from his performance in India²

the income-tax payable by the assessee shall be the aggregate of—

- (i) the amount of income-tax calculated on income referred to in) clause (a) or clause (b) or clause (c)³ at the rate of twenty per cent⁴; and
- (ii) the amount of income-tax with which the assessee would have been chargeable had the total income of the assessee been reduced by the amount of income referred to in clause (a) or clause (b) or clause (c)⁵ :

Provided that no deduction in respect of any expenditure or allowance shall be allowed under any provision of this Act in computing the income referred to in clause (a) or clause (b) or clause (c).⁶

(2) It shall not be necessary for the assessee to furnish under sub-section (1) of section 139 a return of his income if—

- (a) his total income in respect of which he is assessable under this Act during the previous year consisted only of income referred to in clause (a) or clause (b) or clause (c)⁷ of sub-section (1); and

¹ Inserted with effect from the 1st day of April, 2013

² Inserted with effect from the 1st day of April, 2013

³ Substituted with effect from the 1st day of April, 2013

⁴ Substituted with effect from the 1st day of April, 2013

⁵ Substituted with effect from the 1st day of April, 2013

⁶ Substituted with effect from the 1st day of April, 2013

⁷ Substituted with effect from the 1st day of April, 2013

(b) the tax deductible at source under the provisions of Chapter XVII-B has been deducted from such income.