SCHEDULE IV

[*See* section 11]

INCOME NOT TO BE INCLUDED IN TOTAL INCOME OF ELIGIBLE NON-RESIDENTS, FOREIGN COMPANIES AND OTHER SUCH PERSONS

In computing the total income of a tax year of any eligible person mentioned in column C of the Table below, the income mentioned in column B of the said Table shall not be included, subject to the conditions mentioned in column D of the said Table, and the expressions used in columns B to D shall have the meanings respectively assigned to them in the Notes below the said Table:

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TABLE

Sl. No.	*Income not to be included in total income*	*Eligible persons*	*Conditions*
A	*B*	*C*	*D*

**

13F.	*Any income on sale of rough diamonds.*	*A foreign company—* (a) *engaged in the business of diamond mining; or* (b) *being a sight holder of the company referred to in clause (a); or* (c) *being a broker, aggregator or a tender and auction entity connected with sale of rough diamonds.*	(a) *The sale of rough diamonds is carried out in any notified special zone as referred to in section 9(9)(c)(ii)(C);* (b) *such foreign company maintains and furnishes such information in such form and manner, as may be prescribed; and* (c) *such exemption shall be available up to the tax year ending on the 31st March, 2041.*