



Sr. No.	Purpose	Residential Status – Person Resident in India /Person resident outside India
1.	Person leaves India for taking up employment in UK for the first time	Person resident outside India since he has left India for employment.
2.	Student leaves for California, USA, to undertake a MS course for a period of 3 years.	Person resident outside India as per the circular issued by RBI.
3.	Person employed with an Indian company, undertakes export promotion tours to Singapore. He was in Singapore for approximately 201 days.	Person Resident in India since he is employed in India and has not gone to Singapore for taking up employment or carrying on business for an uncertain period.
4.	Person is serving on board of a ship flying Indian National flag and has not set-up any residence, business or profession outside India.	Person Resident in India. A ship bearing the Indian National flag is a considered as the territory of that nation. He cannot be considered as person who proceeded outside India for taking up employment, setting up business or profession.
5.	Person goes to Germany to participate and represent India. His stay was extended for 7 months.	Person Resident in India since he has gone for a fixed period.
6.	Person has taken up American citizenship even though his wife and children are in India. He travels to India to meet his family and is in India for more than 250 days.	Person resident outside India as he has no intention to stay in India for uncertain period.
7.	Person has gone to USA. She will return to India post maternity case of daughter.	Person Resident in India since the period of stay is definite and not uncertain.
8.	Person is a doctor, who accompanies a patient to Australia for treating his cancer. The medical treatment continues for more than a year.	Person Resident in India since his stay in India for employment purpose is for certain period.
9.	Person makes a visit to India as a tourist	Person resident outside India since he is on a visit for a fixed or certain period of time.