

LIST OF USEFUL CODES WITH DESCRIPTIONS TO BE USED AS REFERENCE

Status of Taxpayer	
I	Individual
H	Hindu Undivided Family (HUF)
1	Firm
2	Local Authority
3	Cooperative Bank
4	Cooperative Society
5	Any other AOP or BOI
6	Public Company
7	Private Company
8	Others

Activity Code for Part A - Nature of Business	
0101 - Manufacturing Industry [Agro-based industries]	
0102 - Manufacturing Industry [Automobile and Auto parts]	
0103 - Manufacturing Industry [Cement]	
0104 - Manufacturing Industry [Diamond cutting]	
0105 - Manufacturing Industry [Drugs and Pharmaceuticals]	
0106 - Manufacturing Industry [Electronics including Computer Hardware]	
0107 - Manufacturing Industry [Engineering goods]	
0108 - Manufacturing Industry [Fertilizers, Chemicals, Paints]	
0109 - Manufacturing Industry [Flour & Rice Mills]	
0110 - Manufacturing Industry [Food Processing Units]	
0111 - Manufacturing Industry [Marble & Granite]	
0112 - Manufacturing Industry [Paper]	
0113 - Manufacturing Industry [Petroleum and Petrochemicals]	
0114 - Manufacturing Industry [Power and energy]	
0115 - Manufacturing Industry [Printing & Publishing]	
0116 - Manufacturing Industry [Rubber]	
0117 - Manufacturing Industry [Steel]	
0118 - Manufacturing Industry [Sugar]	
0119 - Manufacturing Industry [Tea, Coffee]	
0120 - Manufacturing Industry [Textiles, Handloom, Powerlooms]	
0121 - Manufacturing Industry [Tobacco]	
0122 - Manufacturing Industry [Tyre]	
0123 - Manufacturing Industry [Vanaspati & Edible Oils]	
0124 - Manufacturing Industry [Others]	
0201 - Trading [Chain stores]	
0202 - Trading [Retailers]	
0203 - Trading [Wholesalers]	
0204 - Trading [Others]	
0301 - Commission Agents [General Commission Agents]	
0401 - Builders [Builders]	
0402 - Builders [Estate agents]	
0403 - Builders [Property Developers]	
0404 - Builders [Others]	
0501 - Contractors [Civil Contractors]	
0502 - Contractors [Excise Contractors]	
0503 - Contractors [Forest Contractors]	
0504 - Contractors [Mining Contractors]	

0505 - Contractors [Others]
0601 - Professionals [Chartered Accountants, Auditors, etc.]
0602 - Professionals [Fashion designers]
0603 - Professionals [Legal professionals]
0604 - Professionals [Medical professionals]
0605 - Professionals [Nursing Homes]
0606 - Professionals [Specialty hospitals]
0607 - Professionals [Others]
0701 - Service Sector [Advertisement agencies]
0702 - Service Sector [Beauty Parlours]
0703 - Service Sector [Consultancy services]
0704 - Service Sector [Courier Agencies]
0705 - Service Sector [Computer training/educational and coaching institutes]
0706 - Service Sector [Forex Dealers]
0707 - Service Sector [Hospitality services]
0708 - Service Sector [Hotels]
0709 - Service Sector [IT. enabled services, BPO service providers]
0710 - Service Sector [Security agencies]
0711 - Service Sector [Software development agencies]
0712 - Service Sector [Transporters]
0713 - Service Sector [Travel agents, tour operators]
0714 - Service Sector [Others]
0801 - Financial Service Sector [Banking Companies]
0802 - Financial Service Sector [Chit Funds]
0803 - Financial Service Sector [Financial Institutions]
0804 - Financial Service Sector [Financial service providers]
0805 - Financial Service Sector [Leasing Companies]
0806 - Financial Service Sector [Money Lenders]
0807 - Financial Service Sector [Non-Banking Financial Companies]
0808 - Financial Service Sector [Share Brokers, Sub-brokers, etc.]
0809 - Financial Service Sector [Others]
0901 - Entertainment Industry [Cable T.V. productions]
0902 - Entertainment Industry [Film distribution]
0903 - Entertainment Industry [Film laboratories]
0904 - Entertainment Industry [Motion Picture Producers]
0905 - Entertainment Industry [Television Channels]
0906 - Entertainment Industry [Others]

States
01 - ANDAMAN AND NICOBAR ISLANDS
02 - ANDHRA PRADESH
03 - ARUNACHAL PRADESH
04 - ASSAM
05 - BIHAR
06 - CHANDIGARH
07 - DADRA & NAGAR HAVELI
08 - DAMAN & DIU
09 - DELHI
10 - GOA
11 - GUJARAT
12 - HARYANA

13 - HIMACHAL PRADESH
14 - JAMMU & KASHMIR
15 - KARNATAKA
16 - KERALA
17 - LAKHSWADEEP
18 - MADHYA PRADESH
19 - MAHARASHTRA
20 - MANIPUR
21 - MEGHALAYA
22 - MIZORAM
23 - NAGALAND
24 - ORISSA
25 - PONDICHERRY
26 - PUNJAB
27 - RAJASTHAN
28 - SIKKIM
29 - TAMILNADU
30 - TRIPURA
31 - UTTAR PRADESH
32 - WEST BENGAL
33 - CHHATISHGARH
34 - UTTARANCHAL
35 - JHARKHAND
99 -State outside India

Holding Status- Nature of Company
1 - Holding Company
2 - Subsidiary Company
3 - Both
4 - Neither

Business Organization
Amalgamating
Amalgamated
Demerged
Resulting

Unit of Measurement	
101	gms
102	kilograms
103	litre
104	kilolitre
105	metre
106	kilometre
107	numbers
108	quintal
109	ton
110	pound
111	milligrams
112	carat
113	numbers (1000s)
114	kwatt

115	mwatt
116	inch
117	feet
118	sqft
119	acre
120	cubicft
121	sqmetre
122	cubicmetre
999	residual

Sl. No.	Nature of income	Section	Rate of tax	Section code in Software
1	Tax on accumulated balance of recognised provident fund	111	To be computed in accordance with rule 9(1) of Part A of fourth Schedule	1
2	Short term capital gains	111A	10	1A
3	Long term capital gains (with indexing)	112	20	21
4	Long term capital gains (without indexing)	112	10	22
5	Dividends, interest and income from units purchase in foreign currency	115A(1)(a)	20	5A1a
6	Income from royalty or technical services where agreement entered between 31.3.1961 to 31.3.1976 in case of royalty and between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government.	Paragraph EII of Part I of first schedule of Finance Act	50	FA
7	Income from royalty & technical services	115A(1)(b) <i>if agreement is entered on or before 31.5.1997</i>	30	5A1b1
8	Income from royalty & technical services	115A(1)(b) <i>if agreement is entered on or after 31.5.1997 but before 1.6.2005</i>	20	5A1b2
9	Income from royalty & technical services	115A(1)(b) <i>if agreement is on or after 1.6.2005</i>	10	5A1b3
10	Income received in respect of units purchase in foreign currency by a off-shore fund	115AB(1)(a)	10	5AB1a
11	Income by way of long-term capital gains arising from the transfer of units purchase in foreign currency by a off-shore fund	115AB(1)(b)	10	5AB1b

12	Income from bonds or GDR purchases in foreign currency or capital gains arising from their transfer in case of a non-resident	115AC(1)	10	5AC
13	Income from GDR purchased in foreign currency or capital gains arising from their transfer in case of a resident	115ACA(1)	10	5ACA
14	Profits and gains of life insurance business	115B	12.5	5B
15	Winnings from lotteries, crosswords puzzles, races including horse races, card games and other games of any sort or gambling or betting of any form or nature whatsoever	115BB	30	5BB
16	Tax on non-residents sportsmen or sports associations	115BBA	10	5BBA
17	Tax on income from units of an open – ended equity oriented fund of the Unit Trust of India or of Mutual Funds	115BBB	10	5BBB
18	Anonymous donations	115BBC	30	5BBC
19	Investment income	115E(a)	20	5Ea
20	Income by way of long term capital gains	115E(b)	10	5Eb
21	In case any Income is subject to tax at special rates based on any DTAA then this code has to be selected and rate of 1 has to be selected. Appropriate income and tax has to be entered by taxpayer in this Schedule	-	1	DTAA