

TDS RATE CHART

SL No	Nature of Payment	Section	Basic Cut-off (Rs.) p.a.	TDS rate for		
				Individual & HUF	Other than Individual/HUF	If Invalid PAN/ PAN is not Submitted
1	Salary	192	Slab Rate	Slab Rate	Not Applicable	30%
2	Premature payment by PF Organization from EPF A/c (i.e. before 5 Years)	192A	50,000.00	10%	Not Applicable	20%
3	Payment of Interest on Securities by company.	193	10,000.00	10%	10%	20%
4	Payment of Dividend other than dividend as referred to Section 115O by company (i.e. Dividend on which Dividend Distribution Tax is not paid)	194	2,500.00	10%	10%	20%
5	Payment of Interest by bank	194A	40,000.00 (Non.Sr.Citizen) 50,000.00 (Sr. Citizen)	10%	10%	20%
6	Payment of Interest by others	194A	5,000.00	10%	10%	20%
7	Payment of prize from Wining from Lotteries by any person.	194B	10,000.00	30%	30%	30%
8	Payment of prize from Wining from Horse Race by any person.	194B	10,000.00	30%	30%	30%
9	Payment to Contractors	194C	30,000.00 (Single bill) or 1 Lakh aggregate bills during the year.	1%	2%	20%
10	Payment to Transporter Covered u/s. 44E	194C	-	-	-	20%

	and submit declaration in prescribed format. (i.e. owning less than 10 goods carriages)					
11	Payment to Transporter not covered u/s. 44E (i.e. owning more than 10 goods carriages)	194C	30,000.00 (Single bill) or 75,000.00 aggregate bills during the year.	1%	2%	20%
12	Payment of Insurance Commission to agents by Insurance Company.	194D	15,000.00	5%	10%	20%
13	Payment in respect of maturity of Life Insurance Policy by Life Insurance Company.	194DA	1,00,000.00	1%	1%	20%
14	Payment to NRI sportsman or association by any person or organization	194E	-	20%	20%	20%
15	Payment out of deposit under National Saving Scheme (NSS)	194EE	2,500.00	10%	10%	20%
16	Payment of Lottery Commission	194G	15,000.00	5%	5%	20%
17	Payment of Brokerage commission or	194H	15,000.00	5%	5%	20%
18	Payment of rent on land, building, furniture and fittings.	194I	2,40,000.00	10%	10%	20%
19	Payment of rent on plant, machinery or equipment	194I	2,40,000.00	2%	2%	20%
20	Payment made on account of transfer of immovable	194IA	50,000,00	1%	1%	20%

	property other than agriculture land					
21	Rent payable by individual not covered u/s. 194I for land, building, furniture and fittings	194B	50,000.00 P.M.	5%	5%	20%
22	Payment of Professional Fees other than call centres	194J	30,000.00	10%	10%	20%
23	Payment of Professional Fees to call centres.	194J	30,000.00	2%	2%	20%
24	Compensation on transfer of certain immoveable property than Agriculture Land	194LA	2,50,000.00	10%	10%	20%