

T.D.S. limits w. e. f. 1st July, 2010

Sr. No.	Section	Nature of payment	Existing threshold limit of payment (Rupees)	Proposed threshold limit of payment (Rupees)
1	194B	Winnings from lottery or crossword puzzle	5,000	10,000
2	194BB	Winnings from horse race	2,500	5,000
3	194C	Payment to contractors	20,000 (for a single transaction) 50,000 (for aggregate of transactions during financial year)	30,000 (for a single transaction) 75,000 (for aggregate of transactions during financial year)
4	194D	Insurance commission	5,000	20,000
5	194H	Commission or Brokerage	2,500	5,000
6	194-I	Rent	1,20,000	1,80,000
7	194J	Fees for professional or technical services	20,000	30,000

These amendments are proposed to take effect from 1st July, 2010.