TDS RATE CHART FOR THE FY 2010-11

Section	Nature of Payment	Threshold limit upto 30th June,2010	Thresholdlimit w.e.f.1st July,2010	Individual/HUF/BOI/AOP	Firm	Co-operativeSociety /LocalAuthority	Company
192	Salary	As per slab	As per slab	Normal Rate (incl. cess)	N.A.	N.A.	N.A.
193	**Interest on Securities**						
	(1) Interest on Debentures or Securities (Listed)	2500*	2500*	10	10	10	10
	(2) Interest on 8% Savings (Taxable) Bonds, 2003	10000	10000	10	10	10	10
	(3) Any Other Interest on Securities (Unlisted)	0	0	10	10	10	10
194	Dividend other than dividend covered by Section 115-O	2500*	2500*	10	10	10	10
194A	Interest other than Interest on Securities (other than below)	5000	5000	10	10	10	10
	Where the payer is						
	(1) Banking Company	10000	10000	10	10	10	10
	(2) Co-operative Society engaged	10000	10000	10	10	10	10
	(3) Post Office (deposit scheme framed by Central Government)	10000	10000	10	10	10	10
194B	Winning from Lotteries	5000	10000	30	30	30	30
194BB	Winnings from Horse Races	2500	5000	30	30	30	30
* in case of resident only							
194C	Payments to Contractors						
	(1) In case of Contract/ Sub-Contract/ Advertising	20000 (Note 1)	30000	1	2	2	2
	(2) Contractor/ Sub-Contractor in Transport Business	20000 (Note 1)	30000	NIL (Note 2)	NIL (Note 2)	NIL (Note 2)	NIL (Note 2)
194D	Insurance Commission	5000	20000	10	10	10	10
194E	Non-Resident sportsman/ sports association	0	0	10	10	10	NA
194EE	Deposits under NSS to Resident/Non-Resident	2500	2500	20	20	20	NA
194F	Repurchase of Units of Mutual Fund/UTI from Resident / Non-Resident	0	0	20	20	20	NA
194G	Commission on Sale of lottery tickets to Resident / Non- Resident	1000	1000	10	10	10	10
194H	Commission or Brokerage to Resident	2500	5000	10	10	10	10
194I	Rent to Residents						
	(a) Rent for Machinery/ plant/equipment	120000	180000	2	2	2	2
	(b) Rent for other than in (a)	120000	180000	10	10	10	10

Note:-

1. This limit is for individual transaction. However, if aggregate payment to a contractor during the year exceed Rs. 50,000 (Rs. 75,000 w.e.f 1^{t}st July, 2010), then tax will be required to be deducted, even where individual transaction is less than the threshold of Rs. 20,000 (Rs. 30,000 w.e.f. 1st July, 2010).

2. The Nil rate will be applicable if the transporter quotes his PAN. If PAN is not quoted the rate will be 20%. (Transporter means persons engaged in plying, hiring and leasing of Goods Carriages)

194J	Fees for professional / technical services to residents	20000	30000	10	10	10	10
194LA	Compensation to Resident on acquisition of immovable property	100000	100000	10	10	10	10
195	Payment of other sums to a non-resident	0	0	Rate specified under Part II of First Schedule of Finance Bill, 2010 subject to provisions of DTAA			
196B	Income from units (including long term Capital Gain on transfer of such units) to an offshore fund	0	0	10	10	10	10
196C	Income from foreign currency bonds or GDR of Indian Company	0	0	10	10	10	10
196D	Income of FII from securities not being dividend, long term and short term capital gain	0	0	20	20	20	20