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**Revised Threshold limit for TDS w.e.f. 1.7.2010**

| <b><u>Section</u></b> | <b><u>Nature of Payment</u></b>                                                                            | <b><u>Existing limit</u></b> | <b><u>Revised limit</u></b> | <b><u>Rate of Deduction</u></b>       |
|-----------------------|------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|---------------------------------------|
| 194B                  | Winnings from lottery or crossword puzzle                                                                  | 5000                         | 10000                       | 30%                                   |
| 194BB                 | Winnings from horse race                                                                                   | 2500                         | 5000                        | 30%                                   |
| 194C                  | Payment to contractors (for a single transaction)<br>(for aggregate of transactions during financial year) | 20000<br>50000               | 30000<br>75000              | 1% for Individual & HUF 2% for others |
| 194D                  | Insurance commission                                                                                       | 5000                         | 20000                       | 10%                                   |
| 194H                  | Commission of Brokerage                                                                                    | 2500                         | 5000                        | 10%                                   |
| 194I                  | Rent on Building.<br>Rent on Plant & Machinery.                                                            | 120000<br>120000             | 180000<br>180000            | 10%<br>2%                             |
| 194J                  | Fees for professional or technical services.                                                               | 20000                        | 30000                       | 10%                                   |
|                       |                                                                                                            |                              |                             |                                       |

Note: If there is no PAN Detail, then from 1<sup>st</sup> April, 2010 TDS will be deducted at the rate of 20%.