

TDS RATE CHART

FINANCIAL YEAR 2007-2008 : ASSESSMENT YEAR 2008-2009

Nature of payments made to resident		Company where total payment upto Rs. 1 Crore				Company where total payment exceeds Rs. 1 Crore				Individual • HUF where total payment upto 10 Lacs • Firm where total payment upto Rs. 1 Crore • Co-Op. Society • Local Authority				Individual • HUF where total payment exceeds Rs. 10 Lacs Firm where total payment exceeds Rs. 1 Crore			
Section - Description	Threshold	Rate	SC	EC	Net	Rate	SC	EC	Net	Rate	SC	EC	Net	Rate	SC	EC	Net
194A - Other Interest	¹ 5000	20	0	3	20.600	20	10	3	22.660	10	0	3	10.300	10	10	3	11.330
194B - Winning from Lotteries	5000	30	0	3	30.900	30	10	3	33.990	30	0	3	30.900	30	10	3	33.990
194C - Payment to Contractors	⁷ 20000	2	0	3	2.060	2	10	3	2.266	2	0	3	2.060	2	10	3	2.266
194C - Pay to Advt/Sub Contr	⁷ 20000	1	0	3	1.030	1	10	3	1.133	1	0	3	1.030	1	10	3	1.133
194D - Insurance Commission	5000	20	0	3	20.600	20	10	3	22.660	10	0	3	10.300	10	10	3	11.330
194H - Commission/Brokerage ⁴	2500	10	0	3	10.300	10	10	3	11.330	10	0	3	10.300	10	10	3	11.330
194I - Rent	120000	20	0	3	20.600	20	10	3	22.660	² 15	0	3	15.450	³ 15	10	3	16.995
194I - Rent-Plant / Machinery	120000	10	0	3	10.300	10	10	3	11.330	10	0	3	10.300	10	10	3	11.330
194J - Professional Fees ⁵	20000	10	0	3	10.300	10	10	3	11.330	10	0	3	10.300	10	10	3	11.330

¹ For Banks threshold limit is Rs.10000 w.e.f 01-06-2007 ² For Firm/Co-op Soc./Loc. Auth. Rate is 20. Net rate will be 20.600
³ For Firm Rate is 20. Net rate will be 22.660 ⁴ & ⁵ w.e.f. 01-06-2007. Prior to this date the rate is 5%. ⁶ Education cess 2% & additional
Secondary & Higher Education Cess of 1% ⁷ Rs. 20000 for single payment & Rs. 50000 for aggregate Payment during a financial year.

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Delhi : 98102-65151 Indore : 98260-54075
Bangalore : 98450-20165 Lucknow : 94150-46444

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