TDS Rates / Chart Under Income Tax Act, 1961 for Financial Year 2012-13/ Assessment Year 2013-14 on Salary (Section 192) , Interest on Specified & Other Securities (Section 193), Deemed Dividend & Other Dividend , Interest other than interest on security, Winning from Lotteries, Winning for horse race, Payment to Contractor & Sub-Contractor, Insurance Commission, Payment to a non-resident foreign citizen sportsman or non resident sports association, Payment for National Saving Scheme, 1987, Payment for repurchase of units, Commission on sale of lottery ticket, Commission or Brokerage, Rent on land, building or furniture, Rent on plant, machinery or equipment, Fees for Professional/Technical services, Remuneration to a director w.e.f. 1.7.2012, Compensation to a resident on acquisition of certain immovable property etc.

Section	Particulars	TDS	Threshold Limit	Surcharge and Education Cess
192	Salary	Normal Rate	As per normal computation of income	**1. Surcharge:** **(a) No Surcharge on TDS in case of payment is made to Resident or Domestic Company** **(b)No Surcharge on TDS in case of payment is made to Non Resident other than Foreign Company** **(c) 2.5% Surcharge on TDS if the recipient is a foreign company and amount exceeds Rs. 1 Crore.**
193	Interest on Specified Securities	10%	Rs. 5,000 [Rs. 2,500 upto 30-6-2012] in case of Listed Debentures payable to resident individual or a Hindu undivided family, by a company in which public are substantially interestedRs. 10,000 in case of *8% Savings (Taxable) Bonds, 2003,*	
			Rs. 10,000 in case of 6½ per cent Gold Bonds, 1977, or 7 per cent Gold Bonds, 1980, where the Bonds are held by an individual not being a non-resident, and the holder thereof makes a declaration in writing before the person responsible for paying the interest that the total nominal value of the 6½ per cent Gold Bonds, 1977, or, as the case may be, the 7 per cent Gold Bonds, 1980	
193	Interest other Securities	10%	*No TDS on certain specified securities – see section 193*	
194	Dividend (Deemed)	10%	Rs. 2,500 where shareholder is an individual	
194	Dividend (Other)	Nil		
194A	Interest other than interest on security	10%	(a) Rs. 10,000/- where the payer is a banking company	**2. Education Cess**
			(b) Rs. 10,000/- where the payer is a co-operative society engaged in carrying on the business of banking;	
			(c) Rs. 10,000/- on any deposit with post office under any scheme framed by the Central Government and notified by it in this behalf; and	No EC or SHEC on TDS in case of payment is made to Resident or Domestic Company [Other than Salary]
			(d) Rs. 5,000/- in any other case	3% EC and SHEC (2% + 1%) on TDS in case of Salary
194B	Winning from Lotteries	30%	Rs. 10,000	3% EC and SHEC (2% + 1%) on TDS in case of payment is made to Non Resident
194BB	Winning for horse race	30%	Rs. 5,000	
194C	Payment to Individuals and HUF	1%	Rs. 30,000 per single contract or Rs. 75,000 in aggregate during the Finance Year	
			No TDS on GTA if PAN number of the GTA is available	

194C	Payment to other contractors	2%	Rs. 30,000 per single contract or Rs. 75,000 in aggregate during the Finance Year	
			No TDS on GTA if PAN number of the GTA is available	
194D	Insurance Commission	10%	Rs. 20,000	
194E	Payment to a non-resident foreign citizen sportsman or non resident sports association [upto 30.6.2012]	10%	-	
	Payment to a non-resident foreign citizen sportsman / entertainer or non resident sports association [w.e.f. 1.7.2012]	20%	-	
194EE	Payment for National Saving Scheme, 1987	20%	Rs. 2500	
194F	Payment for repurchase of units	20%	-	
194G	Commission on sale of lottery ticket	10%	Rs. 1,000	
194H	Commission or Brokerage	10%	Rs. 5,000	
194I	Rent on land, building or furniture	10%	Rs. 1,80,000	
194I	Rent on plant, machinery or equipment	2%	Rs. 1,80,000	
194J	Fees for Professional/Technical services	10%	Rs. 30,000	
	Remuneration to a director w.e.f. 1.7.2012	10%		
194LA	Compensation to a resident on	10%	Rs. 2,00,000	
			[Rs. 1,00,000 upto 30.6.2012	