

RATE OF TDS FOR FILM INDUSTRY

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Sl No	Nature of Contract	Category	TDS Section	TDS Rate For Individual HUF	TDS Rate For Other Than Individual HUF
1	Any Artist/Director/EP	Professional	194J	10%	10%
2	Camera Hiring	Rent	194I	2%	2%
3	Camera Hiring with camera man with single contract	Professional	194J	10%	10%
4	<u>Camera Hiring with camera man with separate contract</u>				
4.1	Contract for camera hiring	Rent	194I	2%	2%
4.2	Contract for camera man	Professional	194J	10%	10%
5	Light Rent with or without Light Man	Rent	194I	2%	2%
6	Any Labor Supply	Contract	194C	1%	2%
7	Other Equipment Hire Charges	Rent	194I	2%	2%
8	Editing Lab full contract	Contract	194C	1%	2%
9	<u>Editing Lab Split Contract</u>				
9.1	Editor	Professional	194J	10%	10%
9.2	Editing Lab Separately	Contract	194C	1%	2%
10	Accommodation/Hotel not taken on rent	NA	NA	NA	NA
11	Accommodation/Hotel taken on rent	Rent	194I	10%	10%
12	Studio Taken on rent	Rent	194I	10%	10%
13	Payment to Writer/Lyricist	Royalty/Professional	194J	10%	10%
14	Payment to Coreographer	Professional	194J	10%	10%
15	Payment to Musician/Composer	Professional	194J	10%	10%

Meaning of Artist: Actor, Actress, Director including Director of any field, Producer on fee, EP etc.

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