

TDS CHART FOR F/Y 2013-14 AND ONWARDS

SECTION	NATURE OF PAYMENT / CREDIT	CUT OFF AMOUNT	RATE %	
			IND/HUF	OTHERS
192	SALARIES	220000*	AVERAGE RATE	
193	INTEREST ON DEBENTURES	5000	10	10
194	DEEMED DIVIDEND	NIL	10	10
194A	INTEREST OTHER THAN ON SECURITIES (BY BANK)	10000	10	10
194A	INTEREST OTHER THAN ON SECURITIES (BY OTHERS)	5000	10	10
194B	WINNING FROM LOTTERY / CROSS WORD PUZZLE	10000	30	30
194BB	WINNING FROM HORSE RACE	5000	30	30
194C (1)	LABOUR CONTRACT, AMC, WORK CONTRACT, MANPOWER	30000-75000#	1	2
194C (2)	SUB CONTRACTS/ ADVT.		1	2
194D	INSURANCE COMMISSION	20000	10	10
194EE	PAYMENT OF NSS DEPOSIT	2500	20	--
194H	COMMISSION OR BROKERAGE OTHER THAN INSURANCE COMMISSION	5000	10	10
194I	RENT (LAND & BUILDING) (FURNITURE & FITTINGS)	180000	10	10
	RENT (PLANT & MACHINE, EQUIPMENTS)	180000	2	2
194 IA	TRANSFER OF IMMOVABLE PROPERTY (W.E.F. 01.06.2013)	50 LAKH	1	1
194J	PROFESSIONAL/TECHNICAL CHARGES/ROYALTY &NON-COMPETE FEES	30000	10	10
194 (1) (ba)	REMUNERATION / COMMISSION PAID TO DIRECTOR	NIL	10	10
194LA	COMPENSATION ON ACQUISITION OF IMMOVABLE PROPERTY	200000	10	10
No surcharge/ cess applicable on Payment made (other than salary) to Resident				

* Only in case of resident individual whose Total Income does not exceed Rs.500000/-

Rs. 30000/- in case of single payment and Rs.75000/- in case of aggregate payment in F/Y.

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