TDS/TCS Rates Chart for A.Y. 2014-15 or F.Y. 2013-14

A. TDS Rate Chart for A.Y. 2014-15 on Payments other than Salary and Wages

Section No.	Nature of Payment	Threshold Total Payment During the Year	Payment to	
			Individual or HUF	Others
193	Interest on Debentures	Rs. 5000/-	10%	10%
194	Deemed Dividend	-	10%	10%
194 A	Interest by banks (Other than interest on securities)	Rs. 10000/-	10%	10%
194 A	Interest by Others (Other than interest on securities)	Rs. 5000/-	10%	10%
194 B	Winnings from Lotteries / Puzzle / Game	Rs. 10000/-	30%	30%
194 BB	Winnings from Horse Race	Rs. 5000/-	30%	30%
194 C (1)	Payment to Contractors	Rs. 30000/-	1%	2%
194 C (2)	Payment to Sub-Contractors / for Advertisements	Rs. 30000/-	1%	2%
194 D	Payment of Insurance Commission	Rs. 20000/-	10%	10%
194 EE	Out of deposits under NSS	Rs. 2500/-	20%	NA
194 G	Commission on Sale of Lottery tickets	Rs. 1000/-	10%	10%
194 H	Commission or Brokerage	Rs. 5000/-	10%	10%
194 I	Rent of Land, Building or Furniture	Rs. 180000/-	10%	10%
194 I	Rent of Plant & Machinery	Rs. 180000/-	2%	2%
194 J	Professional / technical services, royalty	Rs. 30000/-	10%	10%
194 J (1)	Remuneration / commission to director of the company	-	10%	10%

194 J (ba)	**w.e.f. 01 .07.2012,** Any remuneration / fees / commission to a director of a company, other than those on which tax is deductible under section 192.	-	10%	10%
194 LA	Compensation on *acquisition* of certain immovable property	Rs. 2,00,000/-	10%	10%
194 IA	Compensation on *transfer* of certain immovable property other than agricultural land (w.e.f. 01 .06.2013)	Consideration is Rs. 50 lakh or more.	1%	1%
194LD	Interest on certain bonds & Govt. securities (w.e.f. 01 .06.2013)		5%	5%

B. The Tax Collection at Source Rates for the Financial Year 2013-14 is tabulated below:

Sl. No.	Nature of Goods	Rates in %
1	Alcoholic liquor for human Consumption	1
2	Tendu leaves	5
3	Timber obtained under forest lease	2.5
4	Timber obtained by any mode other than a forest lease	2.5
5	Any other forest produce not being timber or tendu leaves	2.5
6	Scrap	1
7	Parking lot	2
8	Toll plaza	2
9	Mining & Quarrying	2
10	Minerals, being coal or lignite or iron ore	1
11	Bullion or jewellery (if the sale consideration is paid in cash exceeding INR 2 lakhs)	1