

TDS CHART FOR F.Y. 2015-16, A.Y. 2016-17

Sr. No.	Section	Particulars	Time	Threshold Limit Per Transaction/(As a whole)	Rate %	Residential status of Payee	Special
1	192	Salary			Average		
2	192A	Payment of accumulated balance in PF Accounts due to employee	Payment	₹ 50,000/-	10	Resident	
3	193	Interest on Securities	Payment or Cr. W.E.E.	₹ 10,000/-	10	Resident	S
4		Interest on Debentures	Payment or Cr. W.E.E.	₹ 5,000/-	10	Resident	S
5	194	Dividend Sec. 2(22)(e) Only	Payment or Cr. W.E.E.	₹ 2,500/-	10	Resident	
4	194A	Interest - From Bank/Post office	Payment or Cr. W.E.E.	₹ 10,000/-	10	Resident	44AB, S
		- From Others	Payment or Cr. W.E.E.	₹ 5,000/-	10		44AB, S
5	194B	Winning from lotteries (Casual)	Payment	₹ 10,000/-	30	Any Person	
6	194BB	Winning from Horse Race	Payment	₹ 10,000/-	30	Any Person	
7	194C	Payment to Contractors	Payment or Cr. W.E.E.	₹ 30,000/- / (₹ 1,00,000/-)	Individual, HUF 1, Other 2	Resident	44AB
8	194D	Insurance Commission	Payment or Cr. W.E.E.	₹ 15,000/-	5	Resident	
9	194DA	Life insurance Policy		>=₹ 1,00,000/-	1	Resident	
10	194E	NR Sportsmen or Sport Asso./Insti.	Payment or Cr. W.E.E.	Any Amount	20	NR. Ind. Or Assoc./Insti.	
11	194EE	Deposit from NSC	Payment	₹ 2,500/-	10	Resident	
12	194F	Re purchase of units of MF or UTI [unit u/s 80CCB(2)]	Payment	Any Amount	20	Any Person	
13	194G	Comm. On sale of lottery tickets	Payment or Cr. W.E.E.	₹ 15,000/-	5	Any Person	44AB, S
14	194H	Commission/Brokerage	Payment or Cr. W.E.E.	₹ 15,000/-	5	Resident	44AB
		Rent(Land/Building etc.)	Payment or Cr. W.E.E.	₹ 1,80,000/-	10	Resident	44AB
15	194I	Rent-Plant & Machinery	Payment or Cr. W.E.E.	₹ 1,80,000/-	2	Resident	44AB
16	194IA	Sale of immovable property other than agri. Land	Payment or Cr. W.E.E.	₹ 50,00,000/-	1	Resident	
17	194J	Professional & Technical Fess , Royalty, etc.	Payment or Cr. W.E.E.	₹ 30,000/-	10	Resident	44AB
18	194LA	Payment on Compulsory acquisition of immovable property	Payment	₹ 2,50,000/-	10	Any Person in India	
19	194LB	Int. from infrastructure Debt fund	Payment or Cr. W.E.E.	Any Amount	5	NR/Foreign Co.(FC)	Covered u/s 115A
					10	Resident	Covered u/s
20	194LBA	Interest income from units of a business trust(SPV)	Payment or Cr. W.E.E.	Any Amount	5	NR/Foreign Co.(FC)	115UA
		Payment to a unit holder of units of Investment Fund u/s 115UB	Payment or Cr. W.E.E.	Any Amount	10	Resident	Covered u/s
21	194LBB				@ Rate in Force	NR/Foreign Co.(FC)	115UB
		Income In respect of Investment in Securitisation Trust (w.e.f. 01/06/2016)	Payment or Cr. W.E.E.	Any Amount	Individual, HUF 25 30	Resident	Covered u/s
22	194LBC				@ Rate in Force	NR/Foreign Co.(FC)	115TCA Clause (d)
23	194LC	Interest to NR from Indian company/ business trusts engaged in certain business	Payment	Any Amount	5	NR/Foreign Co.(FC)	
24	194LD	Int. On Govt. Secu. Or Rupee Denominated bonds of an Indian Co. payable to a FII & QFI	Payment or Cr. W.E.E.	Any Amount	5	FII & QFI	
25	195	Payments to NR			@ Rate in Force	NR/Foreign Co.(FC)	S

Time At the time of (Time as above) of credit of such income to the account of payee or payment thereof in cash or by issue of cheque Or draft or any other mode.

No deduction when amount of such income or the aggregate of it Payment Credited or Paid Or Likely to be credited or paid to payee or on his behalf dose not exceed.... Threshold Limit

COMMON**44AB****S**

Payer Individual or HUF who is subject Tax Audit u/s 44ABin immediately preceding F.Y. local authoty, artificial juridicial person.

The account to which such interest is credited may be called "Interest Payable Account" or "Suspense Account" or by any other name in the books of account of the person liable to pay such income, such crediting shall be deemed to be credit of such income to the account of the payee and the provisions of this section shall apply accordingly.

NR/Foreign Co.(FC) Non-Resident (Not being a Company) or a foreign Company.

Highlighted section, Rates & Limit is an Amendment of Budget 2016-17 And applicable W.E.F. 01/06/2016.