TDS Rates Chart w.e.f 1-6-2016 (Include All Changes Upto Date)

TDS Rates Chart for F.Y.2016-17 (A.Y.2017-18) w.e.f. 01-06-2016			
Section	**Payment**	**Payment Limit in Rs.**	**TDS Rates**
192A	Premature Withdrals from EPF	50,000	10%
193	Interest on Securities	5,000	10%
193	Interest on Debentures	5,000	10%
194	Dividends (Other Than Listed Companies)	10,000	10%
194A	Interest other than Securities by Banks/Post Office	10,000	10%
194A	Interest other than Secruites by Others	5,000	10%
194B	Winning from Lotteries /Puzzles/Games	10,000	30%
194BB	Winning From Horse Race	10,000	30%
194C	Transporter with valid PAN (44AE)	-	0%
194C	Contractors (Including Advertising & Sub- Contractor)	30,000 per contract or 1,00,000 p.a.	1% for Indvidual /HUF, 2% Others
194D	Insurance Commission	15,000	5%
194DA	Life Insurance Payment	1 Lakh	1%
194EE	NSS Deposits Payment	2,500	10%
194G	Commission on Sale of Lottery Tickets	15,000	5%
194H	Commission on Brokerage	15,000	5%
194I	Rent of Land, Building of Furniture	1,80,000	10%
194I	Rent of Plant & Machinery	1,80,000	2%
194IA	Transfer of Immovable Property Other Than Agriculural Land	50 Lakh	1%
194J	Fees for Professional Technical Services	30,000	10%
194LA	Compulsory Acquistion of Immovable Property	2,50,000	10%

Compile by: DIPAK AGARWALLA & CO. Chartered Accountants, Guwahati

TDS Changes w.e.f. 1-6-2016

The following are the changes in TDS rated and threshold limit to deduct TDS.

Changes in TDS Threshold Limit on Various Payment w.e.f. 1/6/2016			
Section	**Payments**	**New Limit**	**Old Limit**
192A	EPF Payment Due to an Employee	50000	30000
194BB	Winning from Horse Race	10000	5000
194C	Payment to Contractors	100000	75000
194D	Insurance Commission	15000	20000
194G	Commission on sale of lottery tickets	15000	1000
194H	Commission or Brokerage	15000	5000
194LA	Compensation on Immovable Property	250000	200000
Changes in TDS Rates w.e.f. 1-6-2016			
		New Rate	**Old Rate**
194DA	Life Insurance Policy	1%	2%
194EE	NSS Deposits	10%	20%
194D	Insurance Commission	5%	10%
194G	Commission on Lottery Tickers	5%	10%
194H	Commission or Brokerage	5%	10%
194K	Income in Respect of Units	Omitted	
194L	Payment of Compesiona on Acquistion of Capital Asset		
Changes in TCS Rates w.e.f. 1-6-2016			
Section	**Particulars**	**New Rate**	**Old Rate**
206C	Sale of Motor Vehicle > Rs. 10 Lacs	1%	-
206C	Sale in Goods/Services in Cash > 2 Lakh (other than bullion and jewellery (other than payments on which TDS is made	1%	-

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