TDS Rates (Financial Year -16-17 : Assessment Year-17-18)

Sec No	Particulars	Threshold Limit	TDS Rate (Ind & HUF)	R	NR	Deductor	TDS Rate if No PAN
192	Salary	Nil	Ind/HUF - Slab Rate Others - N/A	✔	Sec 195	Any Person	30%
192A	Premature withdrawal from Employees Provident Fund	Rs. 30000 (Old)/Rs. 50 000 (New) w.e.f. 01.06.2016	Ind/HUF - N/A Others - 10%	✔	Sec 195	Trustee of EPF	20%
193	Interest on Securities	N/A	10%	✔	-	Any Person	20%
194	Dividend other than dividends u/s 115-O	2500	10%	✔	Sec 195	Company	20%
194A	Interest other than interest on securities	5000	10%	✔	-	#	20%
194A	Banks (Time Deposits/Recurring Deposit/Deposit in Co-op Banks and Others)	10000 and Others - 5,000	10%	✔	-	#	20%
194B	Winning from lottery or crossword puzzle	10,000/-	30%	✔	Sec 195	Any Person	30%
194BB	Winning from Horse Race	5000/- (Old) / 10000/- (New) w.e.f. 01.06.2016	30%	✔	Sec 195	Any Person	30%
194C	Payment to Contractor (Single Transaction)	30000/-	Ind/HUF - 1% Others - 2%	✔	-	#	20%
194C	Payment to Contractor (Aggregate amount in Financial Year)	75000/- (Old)/ 100000/- New w.e.f.01.06.2016		✔	-	#	20%
194C	Payment to Contractor (Transport not covered under 44AE and Railways)	30,000 (Single Contract) / 75,000 Cumulatively		✔	-	#	20%
194D	Insurance Commission	15,000 (New) / 20,000 (Old) w.e.f.01.06.2016	5%	✔	-	Insurance Co	20%
194DA	Payment in respect of life insurance policy w.e.f. 1-6-2016	1,00,000	1% (New) / 2% (Old)	✔	-	Any Person	20%
194E	Payments to non-resident sportsmen or sports associations	N/A	20%	✔	Sec 195	Any Person	20%
194EE	Payments in respect of deposits under National Savings Scheme (New rate applicable from 01.06.2016)	2500 w.e.f. 01.06.2016	10% (New) / 20% (Old)	✔	Sec 195	Any Person	20%
194F	Payments on account of repurchase of units by Mutual Fund or Unit Trust of India	N/A	20%	✔	Sec 195	Any Person	20%
194G	Commission, price, etc. on sale of lottery tickets	10000 (Old) / 15000 (New) w.e.f.01.06.2016	5% (New) / 10% (Old)	✔	Sec 195	Any Person	20%
194H	Commission or brokerage	15000	5% (New) / 10% (Old)	✔	-	#	20%
194I	Rent Land and Building Furniture Fittings	180000	10%	✔	-	#	20%
	Rent - Plant and Machinery		2%	✔	-		
194IA	Transfer of Certain Immovable property other than Rural Agriculture Land	500000	1%	✔	-	Any Person (194LA - ✕)	20%
194J	Fees for professional or technical services	30,000	10%	✔	-	#	20%
194LA	Payment of compensation on acquisition of certain immovable other than Rural Agricultural Land	2,50,000 (New)/2,00,000 (Old) w.e.f.01.06.2016	10%	✔	-	Any Person	20%

194LB	Income by way of interest from infrastructre debt fund	N/A	10%	✔	Sec 195	Trust	20%
194LBB	Interest Income in respect of investment in Business Trust	N/A	10%	✔	**5%**	Trust	30%
	Rental Income in respect of investment in Business Trust	N/A	10%		Sec 195	Trust	
194LBB	Income in respect of investment in Investment Fund	N/A	10%	✔	Sec 195	Trust	30%
194LBC	Income in respect of investment in Securtisation trust	N/A	Ind/HUF - 25% Others - 30%	✔	Sec 195	Trust	30%
194LC	Income by way of indian compay to a non-resident/foreign company on foreign currency approved loan/long-term infrastructure bonds from outside India	N/A	5%		✔	Indian Co or Business Trust	20%
194LD	TDS on interest on bonds / government securities	N/A	5%		✔	Any Person	20%
196B	Income from units (including long-term capital gain on transfer of such units) to an offshore Fund	N/A	10%		✔	Any Person	20%
196C	Income from foreign currency bonds or GDR (including long-term capital gains on transfer of such bonds) (not being dividends)	N/A	10%		✔	Indian Company	20%
196D	Income of foreign Institutional Investors from securities (not being dividend or capital gain arising from such securities)	N/A	20%		✔	Any Person	20%

Time of Deduction - For Sec 192, 194B/BB/DA/LA/EE/F is Date of Payment and for Others is Date of Credit or Date of Payment whichever is Earlier

 # Any Person (Other than Indvidual or HUF - Not liable to Tax Audit in the Preceding Financial Year (194H/I/J/A/C - HIJAC)

TCS RATES

TCS to be collected at the time of Debiting the Account or at the time of Reciept from buyer whichever is earlier

Nature of Goods	TCS Rate	Limit	Cash/Credit
Alcohol Liquor for Human Consumption	1%		Both - Cash & Credit
Tendu Leaves	5%		Both - Cash & Credit
Timber Obtained under a Forest lease	2.50%		Both - Cash & Credit
Timber Obtained by any other mode other than under a Forest Lease			Both - Cash & Credit
Any other forest product other than Timber or Tendu leaves			Both - Cash & Credit
Scrap	1%		Both - Cash & Credit
Parking Lot (or) Toll Plaza (or) Mine (or) Quary - Sec 206C(1C)	2%		Both - Cash & Credit
Bullion	1% {Sec - 206C(ID)}	200,000	Cash
Jewellery		500,000	
Any **Goods** than Bullion/Jewellery and Service		200,000	
Motor Vehicle (**Goods** Include Motor Vehicle)	1%	1,000,000	Both - Cash & Credit

Section 195: Payment of any other sum	Tax Rate
a) Income by way of long-term capital gains referred to in sub-clause (iii) of clause (c) of sub-section (1) of Section 112	10
b) Income by way of short-term capital gains referred to in Section 111A	15
c) Any other income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of Section 10]	20
d) Income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in Section 194LB or Section 194LC)	20
e) Income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976 where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of Section 115A of the Income-tax Act, to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of Section 115A of the Income-tax Act, to a person resident in India	10
f) Income by way of royalty [not being royalty of the nature referred to in point e) above C] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
A. where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976	50
B. where the agreement is made after the 31st day of March, 1976	10
g) Income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
A. where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976	50
B. where the agreement is made after the 31st day of March, 1976	10
h) Any other income	40