TDS Rate Chart for 2017-18		
Section	**Nature of income**	**Rate of TDS**
192	Salary	On the average rates on the basis of per rates for individuals. (30% if no Valid PAN)
192A	Payment of accumulated balance due of Employees' Provident Fund Scheme, 1952, to Employees which is taxable in their hand (w.e.f 01-06-15)	10%(30% if no Valid PAN)
193	**Interest on securities*** a) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;	10%(20% if no Valid PAN)
	b) any debentures issued by a company where such debentures are listed on a recognized stock exchange in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder;	
	c) any security of the Central or State Government;	
	d) interest on any other security	
194	Dividend other than the dividend as referred to in Section 115O	10%(20% if no Valid PAN)
194A	Interest other than "Interest on securities"	10%(20% if no Valid PAN)
194B /194BB	Income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort and Income by way of winnings from horse races	30%(30% if no Valid PAN)
194C	Payment to contractors/ sub- contractors	2% – For payments to contractor/Sub- contractor who is not an Individual/HUF(20% if no Valid PAN)
		1% – For payment to contractor/Sub- contractor who is an Individual/HUF(20% if no Valid PAN)
194D	Insurance Commission	10% from 01.04.2016 to 31.05.20165% wef 01.06.2016)
		(20% if no Valid PAN)
		(Please refer Note
194DA	Payment under life insurance policy (including Bonus)	2%(1% wef 01.06.2016)
		(20% if no Valid PAN)
194E	Payment to Non-Resident Sportsmen or Sports Association	20%(20% if no Valid PAN)
194EE	Payment in respect of deposit under National Savings scheme (NSS)	20% (1-April-2016 to 31-May-2016)10% (on or after 1-Jun-2016)
		(20% if no Valid PAN)
194F	Payment on account of repurchase of unit by Mutual Fund or Unit Trust of India	20%(20% if no Valid PAN)
194G	Commission on sale of lottery tickets	10% from 01.04.2016 to 31.05.20165% wef 01.06.2016
		(20% if no Valid PAN)
194H	Payment of commission brokerage	10% from 01.04.2016 to 31.05.20165% wef 01.06.2016
		(20% if no Valid PAN)
194I	Rent	10% – If rent is for land, building or furniture(20% if no Valid PAN)
		2% – If the rent is for Machinery, Plant or Equipment(20% if no Valid PAN)

194IA ((See note-8)	Payment on transfer of certain immovable property other than agriculture land.	1%(20% if no Valid PAN)
194IB	Rent payable by an individual or HUF not covered u/s. 194I (W.E.F. from 01.06.2017)	Threshold limit Rs. 50,000/- per month. TDS to be deducted @ 5%
194IC	Payment of Consideration (not being in kind) under Joint Development Agreement or other similar agreement	Threshold limit Rs. Nil TDS to be deducted @ 10% (Applicable from 01.04.2017)
194J	**Any sum paid by way of** a) Fee for professional services,	10% in case of payments received or credited to a payee, being a person engaged only in the business of operation of call center wef 01.06.2017. (20% if no Valid PAN)
	b) Fee for technical services	
	c) Royalty,	
	d) Remuneration/fee/commission to a director or	
	e) For not carrying out any activity in relation to any	
	f) For not sharing any know-how, patent, copyright etc.	
194K	Income in respect of Units	Omitted w.e.f 01.06.2016 as Section was non-operational.
194L	Payment of Compensation on acquisition of Capital Asset	Omitted w.e.f 01.06.2016 as Section was non-operational
194LA	Payment on transfer of certain immovable property other than agricultural land(Read Note-8)	10%(20% if no Valid PAN)
194LB	Payment of interest on infrastructure debt fund to non-resident or foreign company	5%#(20% if no Valid PAN)
194LBA	Certain income from units of a business trust(applicable from 01.10.2014	10% #(20% if no Valid PAN)
194LBA	194LBA – Certain income from units of a business trust to non-resident (applicable from 01.10.2014)	5%#(20% if no Valid PAN)
194LBB	Investment fund paying an income to a unit holder [other than income which is exempt under Section 10(23FBB)] shall deduct tax therefrom (with effect from 01.06.2015).	10% from 1-April-2016 to 31-May- 201640% For Non Residents (1-Jun-2016 to 31-Mar-2017)
		30 % For Non Residents (on or after 1- Jun-2016)
		(20% or Rate Applicable whichever is higher if no Valid PAN)
194LC	Payment of interest by an Indian Company or a business trust in respect of money borrowed in foreign currency under a loan agreement or by way of issue of long-term bonds (including long-term infrastructure bond)	5%#Concessional rate of five per cent TDS on interest payment under this section will now be available in respect of borrowings made before the 1st July, 2020.
194LD	Payment of interest on rupee denominated bond of an Indian Company or Government securities to a Foreign Institutional Investor or a Qualified Foreign Investor	5%
196A	Foreign comp unit holder of MF	10 % In case of a Company 20% In the case of a person other than a company
196B	Income from units (including long-term capital gain on transfer of such units) to an offshore fund	10%(20% if no Valid PAN)
196C	Income from foreign currency bonds or GDR (including long-term capital gains on transfer of such bonds) (not being dividend)	10%(20% if no Valid PAN)
196D	Income of FIIs from securities	20%(20% if no Valid PAN)