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TDS RATE CHART

Section	Description	Rate	Applicability
192	Salary	IT rate for the FY	If the Gross Salary exceeds: 1) Rs.5,00,000/- For an individual resident in India of the age of 80 years and above 2) Rs.3,00,000/- For an individual resident in India of the age of 60 years of more but less than 80 years. 3) Rs.2,50,000/- Any other individual.
192A	TDS on PF withdrawal	10%	If withdrawal from PF is less than Rs.50,000/-, no TDS applicability. If withdrawal from PF is more than Rs.50,000/-: 1) Withdrawal of PF after 5 years : No TDS 2) Withdrawal of PF before 5 years: a) Pan given and form 15G/15H submitted : No TDS b) Pan given and Form 15G/15H not submitted: TDS @ 10% c) No TDS on transfer and Termination of service due to ill health, closure, cause beyond the control of the employee d) If no PAN, TDS @34.608 %
193	Interest on Securities	10%	Tax is to be deducted at the time of payment or credit of interest (to any account by whatever name called), whichever is earlier. (If no PAN, TDS @ 20 %)
194	Dividends	10%	TDS applicable on payment of dividends within India is liable to deduct tax at source on dividends (If no PAN, TDS @ 20%)
194A	Interest other than 'Interest on securities'	10%	The Payer/Deductor shall deduct TDS if the amount of such interest paid or credited or is likely to be paid or credited in a financial year, exceed: 1) Rs.10,000/- where the payer is Banking company or any bank or a banking institution/Co-operative society engaged in the business of banking/Post office (on deposit under scheme framed and notified by Central Government). 2) Rs.5,000/- in any other case.
194B	Winning from lottery or crossword puzzle	30%	Any prize money in excess of Rs 10,000 and other winnings from games, lotteries etc. Educational cess @3% also applicable in addition.

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194BB	Winning from horse race	30%	Any income in excess of Rs 10,000 from Horce racing in any race course or for arranging for wagering or betting in any race course or income by way of winning from any horse race.
194C	Payments to contractors and sub-contractors	1% 2%	Payment to a contractor or sub-contractor which exceeds Rs.30,000/- single payment or exceeds Rs.1,00,000/- aggregate payment during the financial year. If the payment is being made to individual or HUF @ 1% In all other cases (ie. Cases except payment to individual of HUF) @ 2%
194D	Insurance commission	5%	The tax is to be deducted on insurance commission, if the amount exceeds Rs.15,000/-. (If PAN not available TDS @ 20%)
194DA	Payment in respect of life insurance policy	2%	shall be deducted at source (TDS) on payouts to Resident Indian customers if the cumulative payout across all policies which are not exempt under section 10(10D) equals or exceeds Rs. 1 lakh in a financial year.(If PAN not available TDS @ 20%)
194E	Payments to non-resident sportsmen or sports associations	10%	Payment to a non-resident sportsman (including an athlete) who is not a citizen of India or a non-resident sports association or institution.
194EE	Payments in respect of deposits under National Savings Scheme	10%	Payment in Respect of Deposit under National Saving Scheme for an amount exceeds Rs.2,500/-
194F	Payments on account of repurchase of units by Mutual Fund or Unit Trust of India	20%	Payment on account of repurchase of unit by Mutual Fund or Unit Trust of India
194G	Commission, price, etc. on sale of lottery tickets	5%	Payment by way of any commission, remuneration or prize on lottery tickets to a person who has been stocking, distributing, purchasing or selling lottery tickets, if such payments exceeds Rs.15,000/-
194H	Commission or brokerage	5%	Payment by way of any commission or brokerage, other than insurance commission which exceeds Rs.15,000/-
194I	Rent	10% 2%	Applicable when the aggregate of the amount of rent credited or paid or likely to be credited or paid during the financial year exceeds Rs. 1,80,000/- * Rent of land or building or furniture or fitting @ 10% * Rent of plant and machinery @ 2% (5% if rent exceeding Rs 50,000 / month is paid by individual/HUF who are not liable for tax audit)

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194IA	TDS on Sale of immovable property	1%	All properety transactions above Rs.50 lakhs on sale of immovable properety including Residential, Industrial or Commercial properety except Agricultural land. TDS to be deducted on Transaction value.
194J	Fees for professional or technical services	10%	Payments exceeds Rs.30,000/- in a financial year by way of Fee for professional services, fee for Technical services, Director's Fee (not like salary) or Any sum referred to in clause (va) of section 28 [i.e. non-competence fee]
194LA	Payment of compensation on acquisition of certain immovable properety	10%	Any person responsible for paying to a resident any sum, being in the nature of compensation or the enhanced compensation or the consideration or the enhanced consideration on account of compulsory acquisition, under any law for the time being in force, of any immovable property (other than agricultural land)
194LB	Income by way of Interest from Infrastructure Debt fund	5%	Income by way of Interest from Infrastructure Debt fund
194LC	Income by way of interest from specified company payable to a non-resident	5%	Interest income paid by specified company or business trust to a non-resident shall be subjected to tax deduction
194LBA	Certain income from units of a business trust	10% 5%	Certain income from units of a business trust: (1) Where any distributed income referred to in section 115UA, being of the nature referred to in clause (23FC) of section 10, is payable by a business trust to its unit holder being a resident, the person responsible for making the payment shall at the time of credit of such payment to the account of the payee or at the time of payment thereof in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon (2) Where any distributed income referred to in section 115UA, being of the nature referred to in clause (23FC) of section 10, is payable by a business trust to its unit holder, being a non-resident, not being a company or a foreign company, the person responsible for making the payment shall at the time of credit of such payment to the account of the payee or at the time of payment thereof in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon
194LBB	Income in respect of units of investment fund	10%	In respect of any income credited or paid by the investment fund to its investor, tdS @ 10% on investment fund.

194LBC	Income in respect of investment in securitization trust	25% 30%	Income in respect of investment made in a securitisation trust (specified in Explanation of section115TCA) 25% in case of Individual or HUF 30% in case of any other person
194LD	TDS on interest on bonds / government securities	5%	Payment of interest on rupee denominated bond of an Indian Company or Government securities to a Foreign Institutional Investor or a Qualified Foreign Investor.
195	Other sums payable to a non-resident	20% 10% 10% 10% 15% 20% 20% 10%	Payment of any other sum to a Non-resident a) Income in respect of investment made by a Non-resident Indian Citizen @ 20% b) Income by way of long-term capital gains referred to in Section 115E in case of a Non-resident Indian Citizen @ 10% c) 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% d) Income by way of long-term capital gains as referred to in Section 112A @ 10% e) Income by way of short-term capital gains referred to in Section 111A @ 15% f) Any other income by way of long-term capital gains [not being long-term capital gains referred to in clauses 10(33), 10(36) and 112A @ 20% g) 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% h) 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 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%

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		10%	i) Income by way of royalty [not being royalty of the nature referred to point g) above E] 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 @ 10%
		10%	j) 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 @10%
		30%	k) Any other income @ 30%
196A	Income in respect of units of mutual funds or of UTI to non-residents	20%	Income of Mutual Fund income from units of mutual funds specified in section 10(23D) or of UTI to non-residents-(Not being a company) or a foreign company.
196B	Payments in respect of units to an offshore fund	10%	Units referred to in Section 115 AB (Units of mutual fund/UTI owned by Off shore Fund) - 10% : includes long-term capital gain on transfer.
196C	Income from foreign currency bonds or GDRs	10%	Where any income by way of interest or dividends in respect of bonds or GDR's referred u/s 115AC or by way of long-term capital gains arising from the transfer of such bonds or GDR's is payable to a non-resident, the person responsible for making the payment shall deduct income tax thereon @ 10%
196D	Income of foreign institutional investors from securities	20%	Where any income in respect of securities referred u/s 115AD(1)(a) other than referred u/s 194LD is payable to a Foreign Institutional Investor, the person responsible for making the payment shall, deduct income tax thereon @ 20%