

1.2 TDS RATE CHART

Section	Nature of Payment	Threshold (Rs.)	TDS Rate (%)	
			Indv/HUF	Others
192	Salaries	–	Base on Slab	
192	A Premature withdrawal from EPF	50,000	10%	–
193	Interest on Securities	10,000	10%	10%
194	Dividends	2,500	10%	10%
194A	Interest (Banks): For Individual/ those who are 60 years or older, TDS will only be deducted if the interest income exceeds Rs.50,000 in a given financial year.	40,000 / 50,000	10 %	10%
194A	Interest (Others)	5,000	10%	10%
194B	Winning from Lotteries	10,000	30%	30%
194BB	Winning from Horse Race	10,000	30%	30%
194C	Contractor – Single Transaction	30,000	1%	2%
194C	Contractor – During the F.Y. (including Transporter with more than 10 carriages)	1,00,000	1%	2%
194C	Transporter (44AE) declaration with PAN (upto 10 Carriages)	-	-	-
194D	Insurance Commission (15G – 15H allowed)	15,000	5%	10%
194DA	Life Insurance Policy	1,00,000	1%	1%
194E	Non-Resident Sportsmen or Sports Association	–	20%	20%
194EE	NSS	2,500	10%	10%
194F	Repurchase Units by Mfs	–	20%	20%
194G	Commission – Lottery	15,000	5%	5%
194H	Commission / Brokerage	15,000	5%	5%
194I	Rent of Land and Building	2,40,000	10%	10%
194I	Rent of Plant / Machinery / Equipment	2,40,000	2%	2%
194IA	Transfer of certain immovable property other than agriculture land	50,00,000	1%	1%
194IB	Rent by Individual / HUF (wef 01.06.2017)	50000/PM	5%	0%
194J	Professional Fees / Technical Fees / etc.	30,000	10%	10%
194J	Payment to Call Centre Operator (wef 01.06.2017)	30,000	2%	2%
194LA	Compensation on transfer of certain immovable property other than agricultural land	2,50,000	10%	10%