TDS CHART FOR FY 2020-21

From 1st April 2020 to 13th May 2020, regular Tax Rate is applicable as given in the below table.
From 14th May 2020 to 31st March 2021, 25% reduced Tax Rate is applicable for the selected sections as given in the table.

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Section	Nature of Payment		Regular Tax Rate in %	Reduced Tax Rate in %
192A	"Payment of accumulated balance due to an employee made by the trustees of the Employees' Provident Fund Scheme, 1952. It is applicable for the TDS Statements pertaining to FY 2015-16 onwards and the date of payment in deductee details (Annexure I) is on of after 1st June, 2015. From June 1st 2016, the Threshold Limit is Rs. 50,000."		10	NA
193	Interest on Debentures & Securities (Upto 30th June, 2012, if interest exceeds 2500) (From 1st july if interest exceeds 5000)		10	7.5
194	Deemed Dividend if payment exceeds Rs. 5000		10	7.5
194A	Other Interest Aggregate sum exceeding Rs. 40,000 for Banking Co's , etc.per person during the financial year.		10	7.5
194B	Lottery/Crossword Puzzle > Rs.10,000		30	NA
194BB	Winnings from Horse Race exceeds Rs. 5,000 Winnings from Horse Race exceeds Rs 10,000 (From June 1st 2016)		30	NA
194C	Contracts to Transporter, who has provided a valid PAN	Single Payment exceeds 30,000	0	0*
	Contracts to Individuals/HUF		1	0.75
	Contracts to others	Multiple Payment exceeds 75,000	2	1.5
194D	Insurance Commission exceeds Rs. 20,000		10	NA
	Insurance Commission exceeds Rs 15,000 (From June 1st 2016)		5	3.75
194EE	Withdrawl from NSS > Rs.2,500		20	NA
	Withdrawl from NSS exceeds Rs.2,500 (From June 1st 2016)		10	7.5
194F	Repurchase of Units by MF/UTI		20	15
194G	Commission on Sale of Lottery Tickets > Rs.1,000		10	NA
	Commission on Sale of Lottery Tickets > Rs 15,000 (From June 1st 2016)		5	3.75
194H	Commission or Brokerage > Rs.5,000		10	NA
	Commission or Brokerage exceeds Rs 15,000 (From June 1st 2016)		5	3.75
194I(a)	Rent of Plant & Machinery exceeds Rs.2,40,000 p. a.		2	1.5
194I(b)	Rent of Land, Building, Furniture, etc. exceeds Rs.2,40,000 p. a.		10	7.5
194IC	Payment under specified agreement will be applicable for regular and correction (C3) statements pertains to FY 2017-18 onwards.		10	7.5

<table>
<tr><td rowspan="2">194J</td><td colspan="2">Payment under Technical Services exceeds Rs. 30,000</td><td>2</td><td>1.5</td></tr>
<tr><td colspan="2">Payment under Other Services exceeds Rs. 30,000</td><td>10</td><td>7.5</td></tr>
<tr><td>194J(1)(ba)</td><td colspan="2">Any remuneration or commission paid to director of the company (Effective from 1 July 2012)</td><td>10</td><td>NA</td></tr>
<tr><td>194LA</td><td colspan="2">Compensation on Compulsory Acquisition of immovable property

Before July 1st 2012 threshold limit exceeds Rs.1,00,000

From July 1st 2012 threshold limit exceeds Rs.2,00,000

From June 1st 2016 threshold limit exceeds Rs.2,50,000</td><td>10</td><td>7.5</td></tr>
<tr><td rowspan="3">194LBA</td><td colspan="2">Certain income from units of a business trust - Distributed income U/s 115UA payable by a Business Trust is liable for TDS for Resident unit holders (Effective from 1st April 2020)</td><td></td><td></td></tr>
<tr><td colspan="2">In case of Interest paid</td><td>5</td><td>NA</td></tr>
<tr><td colspan="2">In case of Dividend paid</td><td>10</td><td>7.5</td></tr>
<tr><td>194LBB</td><td colspan="2">Income in respect of units of investment fund. It is applicable for the TDS Statements pertaining to FY 2015-16 onwards and the date of payment in deductee details (Annexure I) is on of after 1st June, 2015.</td><td>10</td><td>7.5</td></tr>
<tr><td rowspan="3">194LBC</td><td rowspan="3">Income in respect of investment in securitization trust (w.e.f 1st June 2016)

Income payable to an investor being a resident/non-resident in respect of an investment in a securitization trust specified in sec 115TCA, the person responsible for making the payment shall at the time credit such income to the account of payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon, at the rate</td><td>Where the payee is Individual or HUF</td><td>25</td><td>18.75</td></tr>
<tr><td>Others</td><td>30</td><td>22.5</td></tr>
<tr><td>Where payee is non-resident/foreign company</td><td>At the Rates in force</td><td>NA</td></tr>
<tr><td rowspan="3">194DA</td><td colspan="2">Payment in respect of life insurance policy (Effective from 1 October 2014)

TDS is applicable on sum paid to a resident by the insurance company under life insurance policy including the sum allocated by way of bonus (which are not exempt under section 10(10D) of the Act.)</td><td>2</td><td>1.5</td></tr>
<tr><td colspan="2">From June 1st 2016</td><td>1</td><td>NA</td></tr>
<tr><td colspan="2">From September 1st 2019</td><td>5</td><td>3.75</td></tr>
<tr><td>194N</td><td colspan="2">Payment in cash exceeding Rs. 1 Crore</td><td>2</td><td>NA</td></tr>
<tr><td colspan="5">* If there is no PAN details, it is 20% or at actual, whichever is higher</td></tr>
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