

TDS RATE CHART
FINANCIAL YEAR 2008-2009 : ASSESSMENT YEAR 2009-2010

Nature of payments made to Resident		Company where total payment up to Rs. 1 crore				Company where total payment exceeds Rs. 1 Crore				Individual • HUF where total payment upto 10 Lacs • Firm where total payment upto Rs. 1 CroreCo-				Individual • HUFwhere total payment exceeds Rs. 10 Lacs Firm where total payment exceeds Rs. 1			
Section - -Description	Threshold	Rate	SC	EC	Net	Rate	SC	EC	Net	Rate	SC	EC	Net	Rate	SC	EC	Net
194A-Other Interest	5000	20	0	3	20.6	20	10	3	22.66	10	0	3	10.3	10	10	3	11.33
194B- Winning from Lotteries	5000	30	0	3	30.9	30	10	3	33.99	30	0	3	30.9	30	10	3	33.99
194C- Payment to Contractors	20000	2	0	3	2.06	2	10	3	2.266	2	0	3	2.06	2	10	3	2.266
194C- Pay to Advt/Sub Contr	20000	1	0	3	1.03	1	10	3	1.133	1	0	3	1.03	1	10	3	1.133
194D- Insurance Commission	5000	20	0	3	20.6	20	10	3	22.66	10	0	3	10.3	10	10	3	11.33
194H- Commission/Brokerage	2500	10	0	3	10.3	10	10	3	11.33	10	0	3	10.3	10	10	3	11.33
194I- Rent	120000	20	0	3	20.6	20	10	3	22.66	15	0	3	15.45	15	10	3	16.995
194I- Rent-Plant / Machinery	120000	10	0	3	10.3	10	10	3	11.33	10	0	3	10.3	10	10	3	11.33
194J- Professional Fees	20000	10	0	3	10.3	10	10	3	11.33	10	0	3	10.3	10	10	3	11.33

(1) For Banks threshold limit is Rs.10000 w.e.f 01-06-2008

(3) For Firm Rate is 20. Net rate will be 22.660

(2) For Firm/Co-op Soc./Loc. Auth. Rate is 20. Net rate will be 20.600

(4) Rs. 20000 for single payment & Rs. 50000 for aggregate Payment during a financial year