

# TDS Rates

## A. TDS Rate Chart w.e.f. 01/06/2016 on Payments other than Salary and Wages

Income Tax Act Section	Nature of Payment or Credit	Cut off Amount	Rate %Individual/HUF	Rate % Others
Section 192	TDS on Salary Resident individual	Rs. 2,50,000	Monthly Average Rate	NA
Section 192A	Payment of accumulated balance due of Employees' Provident Fund Scheme, 1952, to Employees	Rs. 50,000/-	10%	NA
Section 193	Interest on securities	At the time of credit or payment, whichever is earlier, when the amount exceeds Rs. 5,000/-	10%	NA
Section 194	Deemed Dividend u/s 2(22)(e)	Rs. 2500	20%	
Section 194A	TDS on interest other than on Securities (By Bank)	Rs. 10,000	10%	10%
Section 194A	TDS on interest other than Securities (By Others)	Rs. 5,000	10%	10%
Section 194B	TDS on Winning from Lottery/Cross word Puzzle	Rs. 5,000	30%	30%
Section 194BB	TDS on Winning from Horse Race	Rs. 10,000	30%	30%

Section 194C	TDS on Contract/ Sub-contractors/ Advertisement Contracts, Single Payment	Rs. 30,000	1%	2%
	Aggregate Payment in F.Y	Rs. 1,00,000	1%	2%
Section 194D	TDS on Insurance Commission	Rs. 15,000	10%	10%
Section 194DA	Payment under life insurance policy (including Bonus)	Rs. 1,00,000	1%	
Section 194G	Commission on Lottery Tickets	Rs. 15,000	5%	
Section 194H	TDS on commission or brokerage other than insurance Commission	Rs. 15,000	5%	5%
Section 194I	TDS on Rent -Land and Building, Furniture and Fixtures	1,80,000	10%	10%
Section 194I	TDS on Rent -Plant and Machinery, Equipments	Rs. 1,80,000	2%	2%
Section 194IA	TDS on Transfer of Immovable Property	Rs. 50,00,000	1%	1%
Section 194J	TDS on Professional, Technical Charges, Royalty, Non Compete Fees	Rs. 30,000	10%	10%
194LA	Payment of Compensation of acquisition of immovable property	Rs. 2,50,000	10%	10%

**B. The Tax Collection at Source Rates :**

<b>Sl. No.</b>	<b>Nature of Goods</b>	<b>Rates in %</b>
1	Alcoholic liquor for human Consumption	1
2	Tendu leaves	5
3	Timber obtained under forest lease	2.5

4	Timber obtained by any mode other than a forest lease	2.5
5	Any other forest produce not being timber or tendu leaves	2.5
6	Scrap	1
7	Minerals, being coal or lignite or iron ore	1
8	Parking lot, Toll plaza, Mining & Quarrying	2
9	Bullion or jewellery (if the sale consideration is paid in cash exceeding INR 2 lakhs) or w.e.f. 01/06/2016 any other goods or services (if consideration is received in cash exceeding INR 2 lakhs)	1
10	Motor Vehicles (if consideration is received in cash exceeding INR 10 lakh)	1