

# TDS RATE CHART

Financial Year : 2018-2019 / Assessment Year : 2019-2020

## TDS RATE CHART

SECTION	NATURE OF PAYMENT	THRESHOLD	IND / HUF	OTHERS
		Rs.	TDS Rate ( % )	
192	Salaries	-	Based on Slab	-
192A	Premature withdrawal from EPF	50000.00	10.00%	-
193	Interest on Securities	10000.00	10.00%	10.00%
194	Dividends	2500.00	10.00%	10.00%
194A	Interest (Banks)	10000.00	10.00%	10.00%
194A	Interest (Others)	5000.00	10.00%	10.00%
194B	Winning from Lotteries	10000.00	30.00%	30.00%
194BB	Winning from Horse Race	10000.00	30.00%	30.00%
194C	Contractor - Single Transaction	30000.00	1.00%	2.00%
194C	Contractor - During the F.Y.	100000.00	1.00%	2.00%
194C	Transporter (44AE) declaration with PAN	-	-	-
194D	Insurance Commission (15G - 15H allowed)	15000.00	5.00%	10.00%
194DA	Life insurance Policy	100000.00	1.00%	1.00%
194E	Non-Resident Sportsmen or Sports Association	-	20.00%	20.00%
194EE	NSS	2500.00	10.00%	10.00%
194F	Repurchase Units by MFs	-	20.00%	20.00%
194G	Commission - Lottery	15000.00	5.00%	5.00%
194H	Commission / Brokerage	15000.00	5.00%	5.00%
194I	Rent of Land and Building - F&F	180000.00	10.00%	10.00%

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194I	Rent of Plant / Machinery / Equipment	180000.00	2.00%	2.00%
194IB	Rent by Individual / HUF (wef 01.06.2017)	50000 / PM	5.00%	0.00%
194IA	Transfer of certain immovable property other than agriculture land	5000000.00	1.00%	1.00%
194J	Professional Fees / Technical Fees / etc.	30000.00	10.00%	10.00%
194J	Payment to Call Centre Operator (wef 01.06.2017)	30000.00	2.00%	2.00%
194LA	Compensation on transfer of certain immovable property other than agricultural land	250000.00	10.00%	10.00%
194LA	Immovable Property (TDS exempted under RFCTLARR Act (wef 01.04.2017)	-	-	-
194LB	Income by way of interest from infrastructure debt fund (non-resident)	-	5.00%	5.00%
194LC	Income by way of interest by an Indian specified company to a non-resident / foreign company on foreign currency approved loan / long-term infrastructure bonds from outside India (applicable from July 1, 2012)	-	5.00%	5.00%
194LD	Interest on certain bonds and Govt. Securities (from 01.06.2013)	-	5.00%	5.00%

Note : TDS Rates without PAN 20% flat (if TDS rate is lower than 20%)