

Utilities- TDS Rates

TDS RATE CHART FY 2015-16; AY 16-17

Nature of Payment Made To Residents	Cutoff (Rs.)	Company / Firm / Co-operative Society / Local Authority	Individual / HUF	If No / Invalid PAN
Section - Description		Rate (%)		
192 - Salaries(note-10)	-	NA	Avg rates	20
192A-Premature withdrawal from EPF (wef 01.06.2015)	30000	NA	10	34.608
193 - Interest on securities	-	10	10	20
194 - Dividends	2500	10	10	20
194A - Interest other than interest on securities - Others	5000	10	10	20
194A - Banks(Time deposits)	10000	10	10	20
194A - Banks (Recurring deposit)(01.06.15)	10000	10	10	20
194A - Deposit in Co-op Banks(01.06.15)	10000	10	10	20
194B - Winning from Lotteries	10000	30	30	30
194BB - Winnings from Horse Race	5000	30	30	30
194 C - Payment to Contractors	-	-	-	-
194C- Payment to Contractor - Single Transaction	30000	2	1	20
194C-Payment to Contractor - Aggregate During the F.Y.	75000	2	1	20

194C- Contract - Transporter who has provided valid PAN (up to 31.05.2015)	-	-	-	20
<u>194C- Contract - Transporter not covered under 44AE (wef 01.06.2015)</u>	30000 / 75000	2	1	20
194C- Contract - Transporter covered under 44AE & submit declaration on prescribed form with PAN (wef 01.06.2015)	-	-	-	20
194D - Insurance Commission	20000	10	10	20
194DA Payment in respect of life insurance policy (applicable from 01.1.2014)	100000	2	2	20
194E - Payment to Non-Resident Sportsmen or Sports Association	-	20	20	20
194EE - Payments out of deposits under NSS	2500	20	-	20
194F - Repurchase Units by MFs	-	20	20	20
194G - Commission - Lottery	1000	10	10	20
194H - Commission / Brokerage	5000	10	10	20
194I - Rent - Land and Building - furniture - fittings	180000	10	10	20
194I - Rent - Plant / Machinery / equipment	180000	2	2	20
194IA - Transfer of certain immovable property other than agriculture land (w.e.f 1-6-2013)	5000000	1	1	20
194J - Professional Fees	30000	10	10	20
194LA - Immovable Property	200000	10	10	20
194LB - Income by way of interest from infrastructure debt fund (non-resident)	-	5	5	20

194LB - Income by way of interest from infrastructure debt fund (non-resident)	-	5	5	20
Sec 194 LC - 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	5	20
194LD - Interest on certain bonds and govt. Securities(from 01-06-2013)	-	5	5	20
196B - Income from units	-	10	10	20
196C-Income from foreign currency bonds or GDR (including long-term capital gains on transfer of such bonds) (not being dividend)	-	10	10	20
196D - Income of FIIs from securities	-	20	20	20

Note:

No TDS on service Tax: As per circular 01/2014 dated 13.01.2014 TDS is not applicable on service tax part if service tax is shown separately.