

Financial Year 2018-19 TDS Rates

Nature of Payment Made To Residents	Threshold (Rs.)	Company / Firm / Co- operative Society / Local Authority	Individual / HUF	If No / Invalid PAN
Section - Description		Rate (%)	Rate (%)	Rate (%)
192 - Salaries	-5000	NA	As per Income Tax Slab Rates	20
193 - Interest on securities in case of debentures	-10000	10	10	20
194 – Dividends (other than 1150)	-2500	10	10	20
194A - Interest other than interest on securities - Others	5000	10	10	20
194A - Banks	10000	10	10	20
194B - Winning from Lotteries	10000	30	30	20
194BB - Winnings from Horse Race	10000	30	30	20
194 C - Payment to Contractors	-	-	-	-
- Payment to Contractor - Single Transaction	30000	2	1	20
- Payment to Contractor - Aggregate During the F.Y.	100000	2	1	20
- Contract - Transporter who has provided valid PAN (Below 10 Truck)	-	-	-	20
194D - Insurance Commission	15000	5	5	20
194E - Payment to Non-Resident Sportsmen or Sports Association	-	20	20	20
194EE - Payments out of deposits under NSS	2500	10	-	20
194F - Repurchase Units by MFs	1000	20	20	20
194G - Commission on sale of Lottery tickets	15000	5	5	20

194H - Commission / Brokerage	15000	5	5	20
194I - Rent - Land and Building	180000	10	10	20
194I - Rent - Plant / Machinery	180000	2	2	20
194IA – Sale of Immovable Properties	>5000000	1	1	-
194J - Professional Fees	30000	10	10	20
194LA – Compulsory Acquisition of Immovable Property	250000	10	10	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
195 - Other Sums	-	As per prescribed rates	-	30
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		20	20	20

Note:- It no pan/Invalid pan, Then TDS Will Be Deducted @ 20%