

**TDS RATE CHART F.Y : 13-14**

SECTION	NATURE OF PAYMENT	THRESHOLD LIMIT	TDS RATE %		Refer Note No.
			IND/HUF	OTHERS	
192	Salaries		Average rate	-	1,2,3,6
193	Interest on Debentures	5,000	10	10	1,2,3,4
194	Deemed Dividend	-	10	10	1,2,3,4
194A	Interest other than Securities - Payable by Banks	10,000	10	10	1,2,3,4 ,5& 6
	Interest other than Securities - Payable by Others	5,000	10	10	1,2,3,4 ,5& 6
194B	Winning from Lottery/Crossword Puzzle	10,000	30	30	1,2,3,4
194BB	Winning from Horse races	5,000	30	30	1,2,3,4
194C	Contracts/Sub- Contracts/Advertisement				
	Single transaction	30,000	1	2	1,2,3,4 ,5& 6
	Aggregate Transaction during Financial Year	75,000	1	2	1,2,3,4 ,5& 6
194D	Insurance Commission	20,000	10	10	1,2,3,4
194EE	Payments out of deposits with National Saving Scheme (NSS)	2,500	20	-	1,2,3
194F	Repurchase of units of Mutual Fund/UTI	1,000	10	10	1,2,3,4
194G	Commission on Sale of Lottery tickets	1,000	10	10	1,2,3,4
194H	Commission / Brokerage	5,000	10	10	1,2,3,4 ,5& 6
194I	Rent - Land & Bldg, Furniture & fittings	180,000	10	10	1,2,3,4 ,5& 6
	Rent - Plant & Machinery, Equipments	180,000	2	2	1,2,3,4 ,5& 6
194IA	on Transfer of Immovable property other than agricultural land ( w.e.f. 01-06-2013)	50 Lakhs	1	1	1,2,3,4
194J	Professional fees/ Technical fees, Royalty, Non- Compete fees	30,000	10	10	1,2,3,4 ,5& 6
194J(1)(ba)	Any remuneration or commission paid to the directors of the Company ( w.e.f. 01/07/2012)	-	10	10	1,2,3,4
194LA	Compensation on acquisition of immovable property	200,000	10	10	1,2,3,4

**Note**

1. Surcharge @ 10% is applicable on TDS on Salary, if the Taxable Salary exceeds INR. 1 crore
2. No education cess is deductible / collectible at source on payments made to residents {Individuals /

HUF / Society / AOP / Firm / Domestic Company) on payment of incomes other than salary or wages. Education cess @ 3% is deductible when such payments are made to non residents and foreign companies.

3. TDS at higher rate of 20% has to be deducted if the deductee does not provide PAN to the deductor.(section 206AA)
4. Surcharge is not deductible if payment is made to a domestic company. However, surcharge is deductible @ 2%, if payment is made to a company other than a domestic company and the total of payment made / to be made during the year exceeds INR. 1 Crore but does not exceed INR. 10 crores and @ 5% if payment exceeds INR. 10 crore.
5. TDS on Goods Transport :No deduction shall be made from any sum credited or paid or likely to be credited or paid during the previous year to the account of a contractor during the course of business of plying, hiring or leasing goods carriages on furnishing of his Permanent Account Number, to the person paying or crediting such sum.
6. TDS by Individual and HUF (Non Audit) case not deductible :An Individual or a Hindu Undivided Family whose total sales, gross receipts or turnover from business or profession carried on by him does not exceeds the monetary limits(INR 1 crore in case of business & INR. 25 lakhs in case of profession) under Clause (a) or (b) of Sec.44AB during the immediately preceding financial year shall not be liable to deduct tax u/s.194A,194C, 194H, 194I & 194J.So no tax is deductible by HUF/Individual in first year of operations of business even sales/Fees is more than INR 1 Crore/25 Lakhs.