

# TDS Rate Chart

## Tds Rate chart applicable for Financial Year 2017-18

S.no	Section	Nature of Income	Amount over which TDS to be deducted	Rate of TDS	
				If PAN is available	If PAN is not available
1	192	Salary	to be seen as per slab	Average Rate	30%
2	192A	Payment of accumulated balance due of Employees' Provident Fund	if accumulated balance is more than 50000	10%	30%
3	193	Interest on securities	10,000	10%	20%
4	194	Dividend other than of 115-O	2,500	10%	20%
5	194A	Interest other than interest on securities			
		- Interest received from Bank	10,000	10%	20%
		- Interest received from others	5,000		
6	194B	Income by way of winnings from lotteries puzzles	10,000	30%	
7	194BB	Income by way of winnings horse race	10,000	30%	30%
8	194C	Payment to contractors/Subcontractors	30000 one time	individual/HUF 1% Others 2%	20%
			75000 in whole year		
9	194D	Insurance Commission	15,000	5%	20%
10	194DA	payment under Life Insurance Policy	100,000	1%	20%
11	194E	Payment to NR Sports Person	No Limit	20%	20%
12	194EE	Payment from National Savings Scheme	2,500	10%	20%
13	194F	Payments on account of repurchase of units by Mutual Fund	No Limit	20%	
14	194G	Commission on sale of lottery tickets	15,000	5%	20%
15	194H	Payment of Commission or Brokerage	15,000	5%	20%
16	194-I	Payment of rent			
		- For Land, building or furniture.	180,000	10%	20%
		- For plant and machinery or equipment		2%	
17	194 IA	Payment on transfer of certain immovable property other than agricultural land	5,000,000	1%	20%
18	194 IB	Payment of rent by individual/HUF other than those covered under 44AB	50000 p.m	5%	
19	194 iC	Payment of Consideration (not being in kind) under Joint Development Agreement	No Limit	10%	
20	194J	Fees for professional or technical services			
		- Normally in all cases	30,000	10%	20%
		- person engaged only in the business of operation of call center (w.e.f 01/06/2017)		2%	
21	194K	Income in respect of Units	Omitted w.e.f 01.06.2016		
22	194L	Payment of Compensation on acquisition of Capital Asset	Omitted w.e.f 01.06.2016		
23	194LA	Payment of compensation on acquisition of certain immovable property	250,000	10%	20%
24	194LB	Income by way of interest from infrastructure debt fund to a non resident or Foreign Co.	No Limit	5%	20%
25	194LBA	Certain income from units of a business trust			
		- Payment to resident	No Limit	10%	20%
		- Payment to Non-resident		5%	20%
26	194LBB	Income in respect of units of investment fund			
		- Payment to resident	No Limit	10%	20%
		- Payment to Non-resident		30%	
27	194LBC	Income in respect of investment in securitization trust			
		- Payment to individual/HUF	No Limit	25%	
		- Payment to Others		30%	
28	194LC	Income by way of interest from Indian company	No Limit	5%	
29	194LD	Income by way of interest on certain bonds and Government securities	No Limit	5%	