

**TDS RATES**  
**01-04-2015 TO 31-03-2016**  
**ASSESSMENT YEAR 2016-17**

<b>NATURE OF PAYMENTS (Made to Residents)</b>			
<b>Section</b>	<b>Description</b>	<b>Threshold Rs.</b>	<b>Rate</b>
194A	Interest Other than Interest on Securities	10,000 (Banks) 5,000 (Others)	10%
194H	Commission / Brokerage	5,000	10%
194J	Professional / Technical Fees , Royalty	30,000	10%
194C	Payment to Contractors <b>(Payments to Transporters applicable from 01-06-2015)</b>	Aggregate Threshold Rs.75,000	
	Payment to Individual / HUF	Transaction Threshold Rs. 30,000	1%
	Payments to Others	Transaction Threshold Rs. 30,000	2%
194I	Rent		
	Rent (Land, Bldg., Furniture, Fittings)	180,000	10%
	Rent (Machinery, Plant, Equipment)	180,000	2%
193	Interest on Securities	5,000	10%
194D	Insurance Commission	20,000	10%

Notes :

1. In case of commission or fees or remuneration (other than salary) paid to a resident Director TDS @ 10% is deductible u/s 194J without threshold exemption.
2. If PAN of the deductee is not available TDS @ 20% or the prescribed rate whichever is higher is deductible.

**H.M.KATARIA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
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