

**TDS RATES**  
**01-04-2016 TO 31-03-2017**  
**ASSESSMENT YEAR 2017-18**

<b>NATURE OF PAYMENTS (Made to Residents)</b>			
Section	Description	Threshold Rs.	Rate
194A	Interest Other than Interest on Securities	10,000 (Banks) 5,000 (Others)	10%
194H	Commission / Brokerage	01.04.2015 to 31.05.2015 5,000 01.06.2015 to 31.03.2016 15,000	10% 5%
194J	Professional / Technical Fees , Royalty	30,000	10%
194C	Payment to Contractors <b>(including payments to Transporters)</b>	Aggregate Threshold 01.04.2015 to 31.05.2015 75,000 01.06-2016 to 31.03.2017 100,000	
	Payment to Individual / HUF	Transaction Threshold 30,000	1%
	Payments to Others	Transaction Threshold 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	01.04.2016 to 31.05.2016 20,000 01.06.2016 to 31.03.2016 15,000	10% 5%
194DA	Payment in respect of Life Insurance Policy	01.04.2016 to 31.05.2016 100,000 01.06.2016 to 31.03.2017 100,000	2% 1%

Notes :

- 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.
- 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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