TDS RATES
FINANCIAL YEAR : 2013-14
ASSESSMENT YEAR : 2014-15

Nature of Payments
(made to Residents of India)

Section	Description	Threshold	Rate
193	**Interest on Securities**	5,000	10
194A	**Interest other than Interest on Securities**	10,000 (Banks) 5,000 (Others)	10
194H	**Commission/Brokerage**	5,000	10
194J	**Professional/ Technical Fees**	30,000	10
194D	**Insurance Commission**	20,000	10
194C	**Payment to Contractors**	Aggregate Threshold 75000	
	Payment to Individual / HUF	Transaction Threshold 30,000	1
	Payment to Others	Transaction Threshold 30,000	2
194I	**Rent**		
	Rent (Land, Bldg., Furniture, Fittings)	180,000	10
	Rent (Machinery, Plant, Equipment)	180,000	2

Notes :

1. **TDS @ 10% is deductible u/s 194J on any fees or commission or remuneration (other than salary) paid to a resident director without threshold exemption**

2. **TDS at higher of the prescribed rate or 20% is deductible on all transactions liable to TDS, where PAN of the deductee is not available.**

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