

TDS RATES (POST BUDGET)
FINANCIAL YEAR : 2009-10
ASSESSMENT YEAR : 2010-11

Nature of Payments (made to Residents of India)			Payment to Individual / HUF	Payment to Other persons i.e. Firm, Company etc.
Section	Description	Threshold	Rate	Rate
193	Interest on Securities	2500	10	10
194A	Interest other than Interest on Securities	10000 (Banks) 5000 (Others)	10	10
194H	Commission/Brokerage	2500	10	10
194J	Professional/ Technical Fees	20000	10	10
194D	Insurance Commission	5000	10	10
194C	Payment to Contractors			
1	UPTO 30-09-2009			
	Payment to Contractors	20000	2	2
	Payment to Sub-Contractors / Advt.	20000	1	1
2	W.E.F. 01-10-2009			
	Payment to Individual / HUF	20000	1	-
	Payment to Others	20000	-	2
194I	Rent			
1	UPTO 30-09-2009			
	Rent (Land, Bldg., Furniture, Fittings)	120000	15	20
	Rent (Machinery, Plant, Equipment)	120000	10	10
2	W.E.F. 01-10-2009			
	Rent (Land, Bldg., Furniture, Fittings)	120000	10	10
	Rent (Machinery, Plant, Equipment)	120000	2	2

Notes : With effect from 01-10-2009, No TDS in case of payments to Transporters if PAN is furnished by them to the Payer / Deductor.

H.M.KATARIA & ASSOCIATES
CHARTERED ACCOUNTANTS