

**TDS RATES**  
**FINANCIAL YEAR : 2014-15 (Upto Budget 2014)**  
**ASSESSMENT YEAR : 2015-16**

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.**

**H.M.KATARIA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**18-19, Silk House, 630, J.S.S. Road, Marine Lines (East), Mumbai -400002**  
**Tel.: 22095087/22034705/40226808, e-mail : hmkataria@gmail.com**