

TDS RATES
FINANCIAL YEAR : 2011-12
ASSESSMENT YEAR : 2012-13

Nature of Payments (made to Residents of India)			
Section	Description	Threshold	Rate
193	Interest on Securities	2,500	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 :With effect from April 1, 2010, TDS at higher of the prescribed rate or 20% will have to be deducted on all transactions liable to TDS, where PAN of the deductee is not available.

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