

TDS RATES
FINANCIAL YEAR : 2012-13
ASSESSMENT YEAR : 2013-14

Nature of Payments (made to Residents of India)			
Section	Description	Threshold	Rate
193	Interest on Securities	2,500 (upto 30-06-2012) 5,000 (w.e.f 01-07-2012)	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. With effect from 1st July 2012 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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