

TDS Rate Chart				
If no PAN or Invalid PAN, TDS is required to be deducted at 20%				
Declaration of non-filing of TDS is mandatory in case of NIL TDS returns				
Section	Nature of payment description		Threshold Limit	Rate
192B (Person required to deduct TDS is required obtain evidence)	Salary Other than Government Employee		As per the normal slab rate after providing deduction under section chapter VIA	
194A	Interest by bank co-operative society/Bank/Post office (In Case of a senior citizen TDS is to be deducted when the interest from Bank Co-operative society/Post Office , threshold limit is of Rs 50,000)		Rs 10,000	10%
	Interest from Others		Rs 5,000	10%
194C	Payment to contractors/sub contractors/advertisement/Transporter	Single Transaction	Rs 30,000	2%(1% in case of Individual /HUF)
		Aggregate during the year	Rs 1,00,000	
		Transporter owning ten or less than ten goods carriage with PAN	TDS not applicable	
194D	Insurance Commission		Rs 15,000	5%
194H	Commission/Brokerage		Rs 15,000	5%
194IB	Rent paid by an Individual/HUF per month (If not subject to tax Audit u/s 44AB)		Rs 50,000	5%
194I	Rent	Plant & Machinery , Equipment	Rs 1,80,000	2%
		Land and Building , Furniture and Fixture		10%

Section	Nature of payment description	Threshold Limit	Rate
194J	Professional Fees	Rs 30,000 (either singly or in aggregate during the financial year)	10 %(If the business is of operation of call centers then TDS is to be deducted at 2%)
	Royalties	Rs 30,000 (either singly or in aggregate during the financial year)	
	Technical Fees	Rs 30,000 (either singly or in aggregate during the financial year)	
	Directors Remuneration	NIL	
194LA	Compensation on acquisition of immovable property (Other than agricultural Land)	Rs 2,50,000	10%
194IA	Purchase of Immovable properties(Other than agricultural Land)(TAN is not required for the same)	Rs 50,00,000	1%

Note: If appropriate form is submitted by the recipient of income, then there is no requirement to deduct TDS.