

TDS CHART FOR FY 2020-21

Section	Nature of payment	Threshold Limit	Applicable from 01-04-2020 to 13-05-2020	Applicable from 14-05-2020 to 31-03-2021
		Amount	TDS Rate (%)	TDS Rate (%)
192	Salaries	-	Normal slab rate	Normal slab rate
192A	Premature withdrawal from EPF	50,000	10	10
193	Interest on securities – 8% Savings (Taxable) Bonds, 2003 or 7.75% Savings (Taxable) Bonds, 2018 during the financial year	10,000	10	7.5
193	Interest on securities – Interest on securities for money issued by or on behalf of any local authority/statutory corporation, listed debentures of a company(other than demat form), any other interest on securities	5,000	10	7.5
194	Dividends	5,000	10	7.5
194A	Interest (Banking co., co-operative society engaged in banking, post office)	40,000	10	7.5
194A	Interest (Any other person)	5,000	10	7.5
194B	Winning from lotteries	10,000	30	30
194BB	Winning from Horse race	10,000	30	30
194C	Contractor-Single	30,000	1	0.75
	transaction-Individual/HUF		2	1.5
	-Others			
194C	Contractor – Consolidated Payment During the F.Y.	100,000	1	0.75
	– Individual/HUF		2	1.5
	– Others			
194D	Insurance commission	15,000	5	3.75
	– Other than Company		10	10
	– Company			
194DA	Maturity of Life insurance policy	100,000	5	3.75
194E	Non-resident sportsmen or sports association	-	-	-
194EE	NSS	2,500	10	7.5
194F	Repurchase units by MFs	-	20	15
194G	Commission-Lottery	15,000	5	3.75
194H	Commission/ Brokerage	15,000	5	3.75
194I	Rent of – Plant/Machinery /Equipment	240,000	2	1.5
	– Land and Building/Furniture & Fixture		10	7.5
194IA	Transfer of certain immovable property other than agriculture land	50 lakh	1	0.75
194IB	Rent by Individual/HUF	50000 per month	5	3.75
194IC	Payment under Joint Development Agreements to Individual/HUF	-	10	7.5
194J	Professional Fees	30,000	10	7.5
194J	Technical Fees (w.e.f. 01.04.2020)	30,000	2	1.5
194J	Payment to call centre operator (w.e.f. 01.06.2017)	30,000	2	1.5
194J	Director's fees	-	10	7.5
194K	Payment of any income in respect of	5,000	10	7.5
	(a) units of a mutual fund as per section 10(23D); or			
	(b) the units from the administrator; or			
	(c) units from specified company			

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	(w.e.f. 01.04.2020)			
194LA	Compensation on transfer of certain immovable property other than agriculture land (TDS exempted if covered under RFCTLARR Act w.e.f. 01.04.2017)	250,000	10	7.5
194LB	Income by way of interest from infrastructure debt fund	-	-	-
194LBA	Income from units of business trust - interest received or receivable from a special purpose vehicle; or - dividend referred to in sub-section (7) of section 115-O	-	10	7.5
194LBA	Distribution of rental income to unit holders - Other than Company - Company	-	10	7.5
194LBB	Income in respect of units of investment fund - Other than Company - Company	-	10	7.5
194LBC	Income in respect of investment in securitization fund - Individual/HUF - Company - Other Person	-	25 30 30	18.75 22.5 22.5
194LC	Income by way of interest by an Indian specified company to a non-resident/foreign company on foreign currency approved loan / long-term infrastructure bonds from outside India	-	-	-
194LC	Income by way of interest by an Indian specified company on rupee denominated bond / any long-term bonds from outside India, which is listed only on a recognized stock exchange located in any International Financial Services Centre	-	-	-
194LD	Interest on certain bonds from Govt. securities	-	-	-
194M	Certain payments by Individual/HUF	50 lakh	5	3.75
194N	Payment of certain amount in cash	1 Crore	2	2
194N	Payment of certain amount in cash (first proviso of section 194N)if- - Amount is more than Rs.20 lakh but up to Rs. 1 crore - Amount exceeds Rs. 1 crore (Applicable from 01.07.2020)		N.A. N.A.	2 5
194-O	Applicable for e-commerce operator for the sale of goods or provision of services facilitated by it through its digital or electronic facility or platform (Applicable from 01.10.2020)	-	N.A	0.75
195	Income of Investment made by an NRI	-	-	-
195	Long-term capital gain - Under Section - 115E/ 112(1)(c)(iii)/112A - Any Other Gains	-	-	-
195	Short-term capital gain - 111A	-	-	-
195	Royalty	-	-	-
195	Fees for technical services	-	-	-
195	Interest income payable by Govt./Indian concern (other than section 194LB or 194LC)	-	-	-
195	Any Other Income - Other than Company - Company	-	-	-
196A	Income in respect - - of units of a Mutual Fund specified under clause (23D) of section 10; or - from the specified company referred to in the Explanation to clause (35) of section 10	-	-	-

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196B	Income from units to an offshore fund	-	-	-
196C	Income from foreign currency bonds or GDR of an Indian company	-	-	-
196D	Income of foreign Institutional Investors from securities (not being dividend or capital gain)	-	-	-