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TDS Rate Chart: Resident



| TDS RATE CHART | | | | | |
|--|--|-----------|---|----------------|--------------------------|
| FINANCIAL YEAR 2017-2018 : ASSESSMENT YEAR 2018-2019 | | | | | |
| Nature of payments | | Threshold | Company Firm Co-op Soc. Local Authority | Individual HUF | If No PAN Or Invalid PAN |
| Sec. | Description | Amount | Rate | Rate | Rate |
| 194A | Interest - Payable by Banks | 10,000 | 10 | 10 | 20 |
| | Interest - Payable by Others | 5,000 | 10 | 10 | 20 |
| 194B | Winning from Lotteries / Crossword Puzzle | 10,000 | 30 | 30 | 30 |
| 194C | Payment to Contractors - Single Transaction | 30,000 | 2 | 1 | 20 |
| | Payment to Contractors - Aggregate during FY | 1,00,000 | 2 | 1 | 20 |
| 194D | Insurance Commission | 15,000 | 5/10* | 5 | 20 |
| 194DA | Non-exempt payments made under a life insurance policy | 1,00,000 | - | 1 | 20 |
| 194H | Commission / Brokerage | 15,000 | 5 | 5 | 20 |
| 194 I | Rent | 1,80,000 | 10 | 10 | 20 |
| | Rent-Plant / Machinery | 1,80,000 | 2 | 2 | 20 |
| 194J | Professional Fees | 30,000 | 10 | 10 | 20 |
| | Directors fees | - | 10 | 10 | 20 |
| | Prof. Fees & Technical Services to Call Centre from 01 June 2017 | 30,000 | 2 | 2 | 20 |
| 194 | Deemed Dividend | - | 10 | 10 | 20 |
| 194B B | Winnings from horse race | 10,000 | 30 | 30 | 30 |
| 194F | Repurchase units by MF | - | 20 | 20 | 20 |
| 194G | Commission - Lottery | 15,000 | 5 | 5 | 20 |
| 194LA | Immovable Property (Compulsory Acquisition) | 2,50,000 | 10 | 10 | 20 |
| 194-IA | Transfer of immovable property, other than agricultural land | 50,00,000 | 1 | 1 | 20 |
| 194-IB | Rent (From 01 June 2017) | 50,000 | - | 5 | 20 |

* Company 10% | Others 5%

Software solution available on:

GST | TDS | Income Tax | Payroll | HRMS | Fixed Assets | XBRL | PDF signer | Service tax | Work flow automation
Time sheet | Sales CRM | Process thread | Companies act | Billing | Digital signature class II

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