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TDS RATE CHART FY: 2017-18 (AY: 2018-19)

| Section | Nature of Payment | Threshold | Individual/ H.U.F. | And Others |
|---------|---|-----------|-----------------------|---------------|
| | | Rs. | TDS Rate (%) | |
| 192 | Salaries | N.A. | Avg | N.A. |
| 192-A | Premature withdrawal from EPF | 50000 | 10 % | N.A. |
| 193 | Interest on Securities | 10000 | 10 % | 10 % |
| 194 | Dividends | 2500 | 10 % | 10 % |
| 194-A | Interest (Banks) | 10000 | 10 % | 10 % |
| 194-A | Interest (Others) | 5000 | 10 % | 10 % |
| 194-B | Winning from Lotteries | 10000 | 30 % | 30 % |
| 194-BB | Winnings from Horse Race | 10000 | 30 % | 30 % |
| 194-C | Contractor – Single Transaction | 30000 | 1 % | 2 % |
| 194-C | Contractor-During the F.Y. | 1 Lakh | 1 % | 2 % |
| 194-C | Transporter (44 - AE) declaration with PAN | N.A. | N.A. | N.A. |
| 194-D | Insurance Commission(15-G / 15-H allowed) | 15000 | 5 % | 10 % |
| 194-DA | Life insurance Policy | 1 Lakh | 1 % | 1 % |
| 194-E | Non-Resident Sportsmen or Sports Association | N.A. | 20 % | 20 % |
| 194-EE | NSS | 2500 | 10 % | 10 % |
| 194-F | Repurchase Units by MFs | N.A. | 20 % | 20 % |
| 194-G | Commission – Lottery | 15000 | 5 % | 5 % |
| 194-H | Commission / Brokerage | 15000 | 5 % | 5 % |
| 194-I | Rent of Land and Building – F&F | 1.80 Lakh | 10 % | 10 % |
| 194-I | Rent of Plant / Machinery/Equipment | 1.80 Lakh | 2 % | 2 % |
| 194-IB | Rent by Individual / HUF(wef 01.06.2017) | 50000/PM | 5 % | N.A. |
| 194-IA | Transfer of certain immovable property other than agriculture land | 50 Lakh | 1 % | 1 % |
| 194-J | Professional Fees / Technical Fees / etc. | 30000 | 10 % | 10 % |
| 194-J | Payment to Call Centre Operator (wef 01.06.2017) | 30000 | 2 % | 2 % |
| 194-LA | Compensation on transfer of certain immovable property other than agricultural land | 2.50 Lakh | 10 % | 10 % |
| 194-LA | Immovable Property (TDS exempted under RFCTLARR Act (wef 01.04.2017) | N.A. | N.A. | N.A. |
| 194-LB | Income by way of interest from infrastructure debt fund (non- resident) | N.A. | 5 % | 5 % |
| 194-LC | 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 (applicable from July 1, 2012) | N.A. | 5 % | 5 % |
| 194-LD | Interest on certain bonds and Govt. Securities (from 01-06-2013) | N.A. | 5 % | 5 % |

Note : TDS Rates without PAN – 20% flat (if TDS rate is lower than 20%)

Note: The above list covers most of the sections applicable for domestic transactions.

TCS RATES FOR FY: 2017-18 (AY: 2018-19)

| Section | Nature of Payment | TCS Rate % |
|---------|---|------------|
| 206-C | Scrap | 1 % |
| 206-C | Tendu Leaves | 5 % |
| 206-C | Timber obtained under a forest lease or other mode | 2.5 % |
| 206-C | Any other forest produce not being a timber or tendu leave | 2.5 % |
| 206-C | Alcoholic Liquor for human consumption | 1 % |
| 206-C | Parking Lot, toll plaza, mining and Quarrying | 2 % |
| 206-C | Minerals, being coal or lignite or iron ore | 1 % |
| | (applicable from July 1,2012) | |
| 206-C | Sale of motor vehicle of the value exceeding Rs. 10 Lacs; (wef 01.06.2016) | 1% |
| | Motor vehicle clause Not applicable on Central Government, a State Government, an embassy, a High Commission, legation, commission, | |
| | consulate and the trade representation of a foreign State; local authority ; | |
| | a public sector company which is engaged in the business of carrying | |
| | passengers (wef 01.04.2017) | |

Note : TCS Rates without PAN – Double of TCS rate as above or 5%, whichever is higher

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