

TDS Rate Chart for F.Y. 2020-21
(A.Y: 2021-22)

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Sr. No.	Nature of Payment	Sec	Basic Cut Off P.A.	w.e.f 1-4-20 to 13-5-20 (Resident)	w.e.f 1-4-20 to 13-5-20 (Non-Resident)	w.e.f 14-5-20 to 31-3-21 (Resident)	w.e.f 14-5-20 to 31-3-21 (Non-Resident)
1	Salary Payment	192	-	Slab	Slab	Slab	Slab
2	PF premature payment from EPF A/c (i.e. before 5 Years).	192A	50,000	10	10	10	10
3	Interest on securities - 8% Savings (Taxable) Bonds, 2003 or 7.75% Savings (Taxable) Bonds, 2018 during the financial year	193	10,000	10	-	7.5	-
4	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	193	5000	10	-	7.5	-
5	Dividend Payment (w.e.f. 01.04.2020)	194	5000	10	-	7.5	-
6	Interest Payment by Banks (Non Senior Citizens)	194A	40000	10	-	7.5	-
	Interest Payment by Banks (Senior Citizens)	194A	50000	10	-	7.5	-
7	Interest Payment by Others	194A	5,000	10	-	7.5	-
8	Payment of prize from Wining from Lotteries by any person.	194B	10,000	30	30	30	30

9	Payment of prize from Wining from Horse Race by any person.	194B	10,000	30	30	30	30
10	Payment to Contractors (Single Bill) (Individual/HUF)	194C	30,000	1	-	0.75	-
10.1	Payment to Contractors (Single Bill) (Others)	194C	30,000	2	-	1.5	-
10.2	Payment to Contractors (Aggregate Bills during the Year (Ind/HUF)	194C	100,000	1	-	0.75	-
10.3	Payment to Contractors (Aggregate Bills during the Year (Others)	194C	100,000	2	-	1.5	-
11	Insurance Commission (Company)	194D	15,000	10	-	10	-
11.1	Insurance Commission (Other than Company)	194D	15,000	5	-	3.75	-
12	Payment in respect of maturity of Life Insurance Policy by Life Insurance Company.	194D A	1,00,000	5	-	3.75	-
13	Payment to NRI sportsman or association by any person or organization	194E	-	-	20	-	20
14	Payment out of deposit under National Saving Scheme (NSS)	194EE	2,500	10	10	7.5	10
15	Payment with respect to repurchase of units by Mutual Fund Companies.	194F	-	20	20	15	20
16	Payment of Lottery Commission	194G	15,000	5	5	3.75	5
17	Payment of commission or Brokerage	194H	15,000	5	-	3.75	-

18	Payment of rent on land, building, furniture and fittings.	194I	2,40,000	10	-	7.5	-
19	Payment of rent on plant, machinery or equipments.	194I	2,40,000	2	-	1.5	-
20	Payment made on account of transfer of immovable property other than agriculture land.	194IA	50,00,000	1	-	0.7	-
21	Rent payable by individual not covered u/s. 194I for land, building, furniture and fittings	194IB	50,000 p.m.	5	-	3.75	-
22	Payment under Joint Development Agreements to Individual/HUF	194IC	-	10	-	7.5	-
23	Payment of Professional Fees other than call centers and Technical Fees	194J	30,000	10	-	7.5	-
24	Payment of Technical Fees (w.e.f. 01.04.2020)	194J	30,000	2	-	1.5	-
25	Payment of Professional Fees to call centers.	194J	30,000	2	-	1.5	-
26	Director's Fee	194J	-	10	-	7.5	-
27	Compensation on transfer of certain immoveable property than Agriculture Land	194LA	2,50,000	10	-	7.5	-
28	Payment of any income in respect of: a) Units of a Mutual Fund as per Section 10(23D) b) The Units from the administrator c) Units from specified company (w.e.f. 01.04.2020)	194K	5000	10	-	7.5	-

29	Payment of certain amount in cash	194N	1 Crore	2	2	2	2
30	Certain payments by Individual/HUF	194M	50 Lakh	5	-	3.75	-
31	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)	194O	-	-	-	0.75	-
32	Income by way of interest from infrastructure debt fund	194LB	-	-	5	-	5
33.1	Income from units of business trust - - interest received or receivable from a special purpose vehicle; or	194LBA	-	10	5	7.5	5
33.2	Income from units of business trust - - dividend referred to in sub-section (7) of section 115-	194LBA	-	10	10	7.5	10
34.1	Distribution of rental income to unit holders - Other than Company	194LBA	-	10	30	7.5	5
34.2	Distribution of rental income to unit holders - Company	194LBA	-	10	40	7.5	10
35.1	Income in respect of units of investment fund - Other Than Company	194LBB	-	10	30	7.5	30
35.2	Income in respect of units of investment fund - Company	194LBB	-	10	40	7.5	40

36.1	Income in respect of investment in securitization fund <i>- Individual/HUF</i>	194LBC	-	25	30	18.75	30
36.2	Income in respect of investment in securitization fund <i>- Company</i>	194LBC	-	30	40	22.5	40
36.3	Income in respect of investment in securitization fund <i>- Other Person</i>	194LBC	-	30	30	22.5	30
37	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	-	-	5	-	5
38	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	194LC	-	-	4	-	4
39	Interest on certain bonds from Govt. securities	194LD	-	-	5	-	5
40.1	Payment of certain amount in cash (first proviso of section 194N)if- <i>- Amount is more than Rs.20 lakh but up to Rs. 1 crore</i>	194N	-	-	-	2	2

40.	Payment of certain amount in cash (first proviso of section 194N)if- 2 <i>Amount exceeds Rs. 1 crore (Applicable from 01.07.2020)</i>	194N				5	5
41	Income of Investment made by an NRI	195	-	-	20	-	20
42.	Long-term capital gain - u/s -115E/112 1 <i>(1)@(iii)/112A</i>	195	-	-	10	-	10
42.	Long-term capital gain - <i>Any Other Gains</i> 2	195	-	-	20	-	20
43	Short-term capital gain - 111A	195	-	-	15	-	15
44	Royalty	195	-	-	10	-	10
45	Fees for technical services	195	-	-	10	-	10
46	Interest income payable by Govt./Indian concern (other than section 194LB or 194LC)	195	-	-	20	-	20
47.	Any Other Income <i>Any other company</i> 1	195	-	-	30	-	30
47.	Any Other Income <i>company</i> 2	195			40		40
48	Income in respect – <i>of units of a Mutual Fund specified under clause (23D) of section 10; or</i> <i>from the specified company referred to in the Explanation to clause (35) of section 10</i>	196A	-	-	20	-	20
49	Income from units to an offshore fund	196B	-	-	10	-	10
50	Income from foreign currency bonds or GDR of an Indian company	196C	-	-	10	-	10

51	Income of foreign Institutional Investors from securities (not being dividend or capital gain)	196D	-	-	20	-	20
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