

➤ **TDS Rate Chart**

AssessmentYear: 2022-23

Financial Year: 2021-22

** changes are indicated in bold*

Section	Nature of Payments	Threshold limit (Rs.)	Rate - Ind/HUF (%)	Rate - Others (%)
192	Salaries	As per the prescribed slab rates applicable		
192A	Payment of accumulated balance due to employee from PF	50,000/-	10	10
193	Interest on securities	10,000/-	10	10
193	Interest on Debentures	5,000/-	10	10
194	Dividends	5,000/-	10	10
194A	Interest other than Interest on securities (including Recurring deposit) by Bank/Post office/Co-operative Societies	40,000/-	10	10
		50,000/- (for senior citizens)	10	-
194A	Interest other than Interest on securities by Others	5,000/-	10	10
194B	Lottery / Cross Word Puzzle	10,000/-	30	30
194BB	Winnings from Horse Race	10,000/-	30	30
194C	Single Contracts	30,000/-	1	2
	Aggregate contract	1,00,000/-		
194D	Insurance commission	15,000/-	5	5
194DA	Payment in respect of Life Insurance (including bonus)	1,00,000/-	5	-
194E	Payments to non-resident sportsmen or sports associations	-	20	20
194EE	Refund of NSS	2,500/-	10	-
194F	Repurchase of units by MF/UTI	-	20	20
194G	Commission on sale of a Lottery Tickets	15,000/-	5	5

194H	Commission or Brokerage	15,000/-	5	5
194I	Rent of Land and Building	2,40,000/-	10	10
194IA	Transfer of immovable property other than agricultural Land	50,00,000/-	1	1
194-IB	Rent (paid by non-tax audited individuals & HUF)	50,000/- p.m.	5	-
194J	Professional /Royalty & Non-compete fees /payments to directors	30,000/-	10	10
	Technical services	30,000/-	2	2
194K	Income from units of Mutual Funds	5,000/-	10	10
194LA	Compensation on acquisition of immovable property	2,50,000/-	10	10
194LB	Interest from an Infrastructure Bond	-	5	5
194LC	Interest to Non Resident from Indian company/business trusts engaged in certain business	-	4	4
194M	Payments by individual / HUF to contractor / professional	50,00,000/-	5	5
194N	Payment (by a banking institution) of cash to a person from an account maintained by such person	1 crore	2	2
194-O	Payment by e-commerce operator to e-commerce participant	5,00,000/-	1	1
194 P	Payment of interest to senior citizen(75 years or above)	-	10	10
194 Q	Payment for purchase of goods	50,00,000/-	0.1	0.1