

The following chart contains the TDS amount applicable for each type of payment - Rate Chart for FY 2017-2018

Particulars	TDS Rates (in %)
Section 192: Payment of salary	According to Income Slab as specified above
Section 192A: Payment of accumulated balance of provident fund which is taxable in the hands of an employee (with effect from 01.06.2015).	10
Section 193: Interest on securities	
a) any debentures or securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;	10
b) any debentures issued by a company where such debentures are listed on a recognized stock exchange in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder;	10
c) any security of the Central or State Government;	10
d) interest on any other security	10
Section 194: Dividend other than the dividend as referred to in Section 115-O	10
Section 194A: Income by way of interest other than "Interest on securities"	10
Section 194B: Income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30
Section 194BB: Income by way of winnings from horse races	30
Section 194C: Payment to contractor/sub-contractor	
a) HUF/Individuals	1
b) Others	2

Particulars	TDS Rates (in %)
<u>Section 194D</u> : Insurance commission	5 (10% till Assessment year 2016-17)
<u>Section 194DA</u> : Payment in respect of life insurance policy	1 (2% till 31-5-2016)
<u>Section 194EE</u> : Payment in respect of deposit under National Savings scheme	10 (20% till 31-5-2016)
<u>Section 194F</u> : Payment on account of repurchase of unit by Mutual Fund or Unit Trust of India	20
<u>Section 194G</u> : Commission, etc., on sale of lottery tickets	5 (10% till 31-5-2016)
<u>Section 194H</u> : Commission or brokerage	5 (10% till 31-5-2016)
<u>Section 194-I</u> : Rent	
a) Plant & Machinery	2
b) Land or building or furniture or fitting	10
<u>Section 194-IA</u> : Payment on transfer of certain immovable property other than agricultural land	1
<u>Section 194J</u> : Any sum paid by way of a) Fee for professional services, b) Fee for technical services c) Royalty, d) Remuneration/fee/commission to a director or e) For not carrying out any activity in relation to any business f) For not sharing any know-how, patent, copyright etc.	10
<u>Section 194LA</u> : Payment of compensation on acquisition of certain immovable property	10
<u>Section 194LBA(1)</u> : Business trust shall deduct tax while distributing, any interest received or receivable by it from an SPV or any income received from renting or leasing or letting out any real estate asset owned directly by it, to its unitholders.	10

Particulars	TDS Rates (in %)
Section 194LBB: Investment fund paying an income to a unitholder [other than income which is exempt under Section 10(23FBB)]	10
Section 194LBC: Income in respect of investment made in a securitization trust (specified in Explanation of Section 115TCA)	25% in case of Individual or HUF 30% in case of other individuals
Any Other Income	10