

TDS RATE CHART

FINANCIAL YEAR 2010-2011 : ASSESSMENT YEAR 2011-2012

| Nature of payments made to resident | | Threshold | | Company • Firm Co-op Soc. Local Authority | Individual HUF | If No / Invalid PAN |
|-------------------------------------|--|--------------------|--------------------|---|-------------------|---------------------------|
| | | | | Rate | Rate | Rate |
| Sec. | Description | Upto 30.06.2010 | From 01.07.2010 | Rate | Rate | Rate |
| 194A | Interest - Payable by Banks | 10000 | 10000 | 10 | 10 | 20 |
| | Interest - Payable by Others | 5000 | 5000 | 10 | 10 | 20 |
| 194B | Winning from Lotteries / Crossword Puzzle | 5000 | 10000 | 30 | 30 | 30 |
| 194C | Payment to Contractors - Single Transaction | 20000 | 30000 | 2 | 1 | 20 |
| | Payment to Contractors - Aggregate during FY | 50000 | 75000 | 2 | 1 | 20 |
| 194D | Insurance Commission | 5000 | 20000 | 10 | 10 | 20 |
| 194H | Commission / Brokerage | 2500 | 5000 | 10 | 10 | 20 |
| 194I | Rent | 120000 | 180000 | 10 | 10 | 20 |
| | Rent-Plant / Machinery | 120000 | 180000 | 2 | 2 | 20 |
| 194J | Professional Fees | 20000 | 30000 | 10 | 10 | 20 |



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