

TDS RATE CHART FY: 2020-21 (AY: 2021-22)

Section	Nature of Payment	Threshold	Indv/ HUF	Others
		Rs.		TDS Rate (%)
192	Salaries	–	Avg	–
192A	Premature withdrawal from EPF	50000	10	–
193	Interest on Securities	10000	10	10
194	Dividends	5000	10	10
194A	Interest (Banks)	40000	10	10
194A	Interest (Others)	5000	10	10
194A	Senior Citizen	50000	10	–
194B	Winning from Lotteries	10000	30	30
194BB	Winnings from Horse Race	10000	30	30
194C	Contractor – Single Transaction	30000	1	2
194C	Payment to Contractor (including Transporter with more than 10 carriages)	1 Lakh	1	2
194C	Transporter (44AE) declaration with PAN (upto 10 carriages)	–	–	–
194D	Insurance Commission (15G-15H allowed)	15000	5	10
194DA	Life insurance Policy	1 Lakh	1	1
194E	Non-Resident Sportsmen or Sports Association	–	20	20
194EE	NSS	2500	10	10
194F	Repurchase Units by MFs	–	20	20
194G	Commission – Lottery	15000	5	5
194H	Commission / Brokerage	15000	5	5
194I	Rent of Land and Building – F&F	2.40 Lakh	10	10
194I	Rent of Plant / Machinery / Equipment	2.40 Lakh	2	2
194IA	Transfer of certain immovable property other than agriculture land	50 Lakh	1	1
194IB	Rent by Individual / HUF (wef 01.06.2017)	50000/PM	5	–
194IC	Payment under Specified agreement	–	10	10
194J	Professional Fees / Technical Fees / etc.	30000	10	10
194J	Payment to Call Centre Operator (wef 01.06.2017)	30000	2	2
194LA	Compensation on transfer of certain immovable property other than agricultural land	2.50 Lakh	10	10
194LA	Immovable Property (TDS exempted under RFCTLARR Act (wef 01.04.2017))	–	–	–
194LB	Income by way of interest from infrastructure debt fund (non-resident)	–	5	5
194LBA	Certain income from units of a business trust (applicable from 01.10.2014)	–	10	10
194LBA	Certain income from units of a business trust to non resident (applicable from 01.10.2014)	–	5	5
194LBB	Income in respect of units of investment fund	–	10% For Residents, 30% For NonResidents	10% For Residents, 40% For Non Residents
194LBC	Income in respect of investment in securitization trust	–	30% For Residents, 40% For Non Residents, 25% for Individual and HUF	30% For Residents, 40% For Non Residents, 25% for Individual and HUF
194LC	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)	–	5	5

194LD	Interest on certain bonds and Govt. Securities (from 01-06-2013)	–	5	5
194N	Cash withdrawal in excess of 1 crore during the previous year with bank or co-operative society (wef 01.09.2019)	–	2	2

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 RATE CHART FOR FY: 2020-21 (AY: 2021-22)

Section	Nature of Payment	TCS Rate %
206C	Scrap	1
206C	Tendu Leaves	5
206C	Timber obtained under a forest lease or other mode	2.5
206C	Any other forest produce not being a timber or tendu leave	2.5
206C	Alcoholic Liquor for human consumption	1
206C	Parking Lot, Toll Plaza, Mining and Quarrying	2
206C	Minerals, being coal or lignite or iron ore (applicable from July 1, 2012)	1
	Sale of motor vehicle of the value exceeding Rs. 10 Lakhs; (wef 01.06.2016)	
206C	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)	1
206C	Bullion if consideration (excluding any coin / article weighting 10 grams or less) exceeds Rs. 2 Lakhs	1
206C	TCS on sale in cash of any goods (other than bullion/jewellery)	1
206C	TCS on providing of any services (other than Ch-XVII-B)	1