

TDS Rate Chart

Assessment Year : 2021-2022 Financial Year : 2020-2021

Particulars		Individual / HUF	Domestic Company / Firm	Individual / HUF	Domestic Company / Firm	
Nature of Payments	Section Code	Rate	Rate	Rate	Rate	
1. Salary	192	As per the prescribed rates applicable to Individual / Women & Senior Citizens				Criteria for Deduction
		Existing Rate of TDS		Reduced Rate from 14/05/2020 to 31/03/2021		Payment in excess of
2. Interest other than Interest on Securities	194A	10	10	7.5	7.5	Banking Rs. 40,000/- p.a. Others Rs. 5,000/- p.a.
3. Winning from Lotteries & Puzzles	194B	30	30	22.5	22.5	Rs. 10,000/- p.a.
4. Payment to Contractors	194C	1	2	0.75	1.5	Rs. 30,000/- per contract or Rs. 1,00,000/- p.a.
4.1 Payment to Advertising / Sub Contractors	194C	1	2	0.75	1.5	
5. Insurance Commission	194D	5	5	3.75	3.75	Rs. 15,000/- p.a.
6. Commission & Brokerage	194H	5	5	3.75	3.75	Rs. 15,000/- p.a.
7. Rent - Land & Building	194I	10	10	7.5	7.5	Rs. 2,40,000/- p.a.
8. Rent - Plant & Machinery	194I	2	2	1.5	1.5	
9. Immovable Property other than Agricultural Land	194IA	1	1	0.75	0.75	Rs. 50,00,000/-
10. Rent Paid by Individual / HUF other than those covered under section 44AB	194IB	5	-	3.75	-	Rs. 50,000/-
11. Professional Fees & Technical Services	194J	10	10	7.5	7.5	Rs. 30,000/- p.a.
12. Professional Fees & Technical Services Engaged in the business of Call Centre	194J	2	2	1.5	1.5	Rs. 30,000/- p.a.

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