

TDS Rates for F.Y. 2019-20 (A.Y. 2020-21)

SECTION	FOR PAYMENT OF	ON PAYMENT EXCEEDING (THRESHOLD LIMIT)	INDIVIDUAL/HUF
			TDS Rate (%)
192	Salary Income	Income Tax Slab	Slab rates
192 A	EPF - Premature Withdrawal	Rs.50,000	If no Pan, TDS @ 30%
193	Interest on Securities	Rs.10,000	10%
193	Interest on Debentures	Rs.5,000	10%
194	Dividend (Dividend other than listed Companies)	N.A.	10%
194A	Interest other than on Securities by Banks / Post Office	Rs.40,000 (Rs.50,000 for Senior Citizens)	10%
194A	Interest other than on Securities by others	Rs.5,000	10%
194 B	Winnings from Lotteries / Puzzle / Game	Rs.10,000	30%
194 BB	Winnings from Horse Race	Rs.10,000	30%
194D	Payment of Insurance Commission (Form 15G/H can be submitted)	Rs.15,000	5%
194DA	Payment in respect of Lite Insurance Policy	Rs.1,00,000	5% (Earlier 1%)
194 EE	Payment of NSS Deposits	Rs.2500	10%
194 G	Commission on Sale of Lottery tickets	Rs . 15 ,000	5%
194 H	Commission or Brokerage	Rs . 15 ,000	5%
194 I	Rent of Land, Building or Furniture	Rs.2,40,000	10%
	Rent of Plant & Machinery	Rs.2,40,000	2%
194 IB	Rent (Tenant has to deduct TDS) (Individuals who are not liable to Tax Audit)	Rs.50,000 (per month)	5%
194 IA	Transfer of Immovable Property ,other than Agricultural Land	Rs.50 lakh	1%
194 L B	Interest from Infrastructure Bond	N.A.	5%
194 LD	Interest on certain bonds and govt. Securities	N.A.	5%