

TDS RATES CHART FOR FY 2020-21 – (PAGE 1)

Section	Nature of payment	Threshold Limit	Applicable from 01/04/2020 to 13/05/2020		Applicable from 14/05/2020 to 31/03/2021	
			Resident	Non-resident *	Resident	Non-resident *
		₹	TDS Rate (%)	TDS Rate (%)	TDS Rate (%)	TDS Rate (%)
192	Salaries	-	Normal slab rate	Normal slab rate	Normal slab rate	Normal slab rate
192A	Premature withdrawal from EPF	50000	10	10	10	10
193	Interest on securities - 8% Savings (Taxable) Bonds, 2003 or 7.75% Savings (Taxable) Bonds, 2018 during the financial year	10000	10	-	7.5	-
193	Interest on securities - Interest on securities for money issued by or on behalf of any local authority/statutory corporation, listed debentures of a company (other than demat form), any other interest on securities	5000	10	-	7.5	-
194	Dividends	5000	10	-	7.5	-
194A	Interest (Banking co., co-operative society engaged in banking, post office)	40000	10	-	7.5	-
194A	Interest (Any other person)	5000	10	-	7.5	-
194B	Winning from lotteries	10000	30	30	30	30
194BB	Winning from Horse race	10000	30	30	30	30
194C	Contractor-Single transaction-Individual/HUF -Others	30000	1	-	0.75	-
			2	-	1.5	-

TDS RATES CHART FOR FY 2020-21 – (PAGE 2)

Section	Nature of payment	Threshold Limit	Applicable from 01/04/2020 to 13/05/2020		Applicable from 14/05/2020 to 31/03/2021	
			Resident	Non-resident *	Resident	Non-resident *
		₹	TDS Rate (%)	TDS Rate (%)	TDS Rate (%)	TDS Rate (%)
194C	Contractor – Consolidated Payment During the F.Y. - Individual/HUF - Others	100000	1 2	- -	0.75 1.5	- -
194D	Insurance commission - Other than Company - Company	15000	5 10	- -	3.75 10	- -
194DA	Maturity of Life insurance policy	100000	5	-	3.75	-
194E	Non-resident sportsmen or sports association	-	-	20	-	20
194EE	NSS	2500	10	10	7.5	10
194F	Repurchase units by MFs	-	20	20	15	20
194G	Commission-Lottery	15000	5	5	3.75	5
194H	Commission/Brokerage	15000	5	-	3.75	-
194I	Rent of - Plant/Machinery /Equipment - Land and Building/Furniture & Fixture	240000	2 10	- -	1.5 7.5	- -
194IA	Transfer of certain immovable property other than agriculture land	50 lakhs	1	-	0.75	-
194IB	Rent by Individual/HUF	50000 per month	5	-	3.75	-

TDS RATES CHART FOR FY 2020-21 – (PAGE 3)

Section	Nature of payment	Threshold Limit	Applicable from 01/04/2020 to 13/05/2020		Applicable from 14/05/2020 to 31/03/2021	
			Resident	Non-resident *	Resident	Non-resident *
		₹	TDS Rate (%)	TDS Rate (%)	TDS Rate (%)	TDS Rate (%)
194IC	Payment under Joint Development Agreements to Individual/HUF	-	10	-	7.5	-
194J	Professional Fees	30000	10	-	7.5	-
194J	Technical Fees (w.e.f. 01.04.2020)	30000	2	-	1.5	-
194J	Payment to call center operator (w.e.f. 01.06.2017)	30000	2	-	1.5	-
194J	Director's fees	-	10	-	7.5	-
194K	Payment of any income in respect of (a) units of a mutual fund as per section 10(23D); or (b) the units from the administrator; or (c) units from specified company (w.e.f. 01.04.2020)	5000	10	-	7.5	-
194LA	Compensation on transfer of certain immovable property other than agriculture land (TDS exempted if covered under RFCTLARR Act w.e.f. 01.04.2017)	250000	10	-	7.5	-
194LB	Income by way of interest from infrastructure debt fund	-	-	5	-	5

TDS RATES CHART FOR FY 2020-21 – (PAGE 4)

Section	Nature of payment	Threshold Limit	Applicable from 01/04/2020 to 13/05/2020		Applicable from 14/05/2020 to 31/03/2021	
			Resident	Non-resident *	Resident	Non-resident *
		₹	TDS Rate (%)	TDS Rate (%)	TDS Rate (%)	TDS Rate (%)
194LBA	Income from units of business trust - interest received or receivable from a special purpose vehicle; or	-	10	5	7.5	5
	- dividend referred to in sub-section (7) of section 115-O		10	10	7.5	10
194LBA	Distribution of rental income to unit holders	-				
	- Other than Company		10	30	7.5	30
	- Company		10	40	7.5	40
194LBB	Income in respect of units of investment fund	-				
	- Other than Company		10	30	7.5	30
	- Company		10	40	7.5	40
194LBC	Income in respect of investment in securitization fund	-				
	- Individual/HUF		25	30	18.75	30
	- Company		30	40	22.5	40
	- Other Person		30	30	22.5	30

TDS RATES CHART FOR FY 2020-21 – (PAGE 5)

Section	Nature of payment	Threshold Limit	Applicable from 01/04/2020 to 13/05/2020		Applicable from 14/05/2020 to 31/03/2021	
			Resident	Non-resident *	Resident	Non-resident *
		₹	TDS Rate (%)	TDS Rate (%)	TDS Rate (%)	TDS Rate (%)
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	-	-	5	-	5
194LC	Income by way of interest by an Indian specified company on rupee denominated bond / any long-term bonds from outside India, which is listed only on a recognized stock exchange located in any International Financial Services Centre	-	-	4	-	4
194LD	Interest on certain bonds from Govt. securities	-	-	5	-	5
194M	Certain payments by Individual/HUF	50 lakhs	5	-	3.75	-
194N	Payment of certain amount in cash	1 Crore	2	2	2	2
194N	Payment of certain amount in cash (first proviso of section 194N) if- - Amount is more than Rs.20 lakh but up to Rs. 1 crore - Amount exceeds Rs. 1 crore (Applicable from 01.07.2020)		N.A.	N.A.	2	2
			N.A.	N.A.	5	5

TDS RATES CHART FOR FY 2020-21 – (PAGE 6)

Section	Nature of payment	Threshold Limit	Applicable from 01/04/2020 to 13/05/2020		Applicable from 14/05/2020 to 31/03/2021	
			Resident	Non-resident *	Resident	Non-resident *
		₹	TDS Rate (%)	TDS Rate (%)	TDS Rate (%)	TDS Rate (%)
194-O	Applicable for e-commerce operator for the sale of goods or provision of services facilitated by it through its digital or electronic facility or platform (Applicable from 01.10.2020)	-	N.A.	-	0.75	-
195	Income of Investment made by an NRI	-	-	20	-	20
195	Long-term capital gain	-				
	- Under Section - 115E/112(1)(c)(iii)/112A	-	-	10	-	10
	- Any Other Gains	-	-	20	-	20
195	Short-term capital gain - 111A	-	-	15	-	15
195	Royalty	-	-	10	-	10
195	Fees for technical services	-	-	10	-	10
195	Interest income payable by Govt./Indian concern (other than section 194LB or 194LC)	-	-	20	-	20
195	Any Other Income - Other than Company	-	-	30	-	30
	- Company	-	-	40	-	40

TDS RATES CHART FOR FY 2020-21 – (PAGE 7)

Section	Nature of payment	Threshold Limit	Applicable from 01/04/2020 to 13/05/2020		Applicable from 14/05/2020 to 31/03/2021	
			Resident	Non-resident *	Resident	Non-resident *
		₹	TDS Rate (%)	TDS Rate (%)	TDS Rate (%)	TDS Rate (%)
196A	Income in respect – - of units of a Mutual Fund specified under clause (23D) of section 10; or - from the specified company referred to in the Explanation to clause (35) of section 10	-	-	20	-	20
196B	Income from units to an offshore fund	-	-	10	-	10
196C	Income from foreign currency bonds or GDR of an Indian company	-	-	10	-	10
196D	Income of foreign Institutional Investors from securities (not being dividend or capital gain)	-	-	20	-	20