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| --- | --- | --- | --- | --- | --- | --- | --- |
| **TDS Rate Chart for F.Y. 2020-21 (A.Y: 2021-22) www.GovtJobGuru.in** | | | | | | | |
| **Sr. No.** | **Nature of Payment** | **Sec** | **Basic  Cut Off P.A.** | **w.e.f 1-4-20  to 13-5-20  (Resident)** | **w.e.f 1-4-20 to  13-5-20  (Non-Resident)** | **w.e.f 14-5-20  to 31-3-21 (Resident)** | **w.e.f 14-5-20  to 31-3-21 (Non-Resident)** |
| 1 | Salary Payment | 192 | - | Slab | Slab | Slab | Slab |
| 2 | PF premature payment from EPF A/c (i.e. before 5 Years). | 192A | 50,000 | 10 | 10 | 10 | 10 |
| 3 | Interest on securities - 8% Savings (Taxable) Bonds, 2003 or 7.75% Savings (Taxable) Bonds, 2018 during the financial year | 193 | 10,000 | 10 | - | 7.5 | - |
| 4 | 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 | 193 | 5000 | 10 | - | 7.5 | - |
| 5 | Dividend Payment (w.e.f. 01.04.2020) | 194 | 5000 | 10 | - | 7.5 | - |
| 6 | Interest Payment by Banks (Non Senior Citizens) | 194A | 40000 | 10 | - | 7.5 | - |
|  | Interest Payment by Banks ( Senior Citizens) | 194A | 50000 | 10 | - | 7.5 | - |
| 7 | Interest Payment by Others | 194A | 5,000 | 10 | - | 7.5 | - |
| 8 | Payment of prize from Wining from Lotteries by any person. | 194B | 10,000 | 30 | 30 | 30 | 30 |
| 9 | Payment of prize from Wining from Horse Race by any person. | 194B | 10,000 | 30 | 30 | 30 | 30 |
| 10 | **Payment to Contractors**  *(Single Bill) (Indvidual/HUF)* | 194C | 30,000 | 1 | - | 0.75 | - |
| 10.1 | **Payment to Contractors** *(Single Bill) (Others)* | 194C | 30,000 | 2 | - | 1.5 | - |
| 10.2 | **Payment to Contractors** (*Aggregate Bills during the Year (Ind/HUF)* | 194C | 100,000 | 1 | - | 0.75 | - |
| 10.3 | **Payment to Contractors** *(Aggregate Bills during the Year (Others)* | 194C | 100,000 | 2 | - | 1.5 | - |
| 11 | **Insurance Commission** *(Company)* | 194D | 15,000 | 10 | - | 10 | - |
| 11.1 | **Insurance Commission***(Other than Company)* | 194D | 15,000 | 5 | - | 3.75 | - |
| 12 | Payment in respect of maturity of Life Insurance Policy by Life Insurance Company. | 194DA | 1,00,000 | 5 | - | 3.75 | - |
| 13 | Payment to NRI sportsman or association by any person or organization | 194E | – | - | 20 | - | 20 |
| 14 | Payment out of deposit under National Saving Scheme (NSS) | 194EE | 2,500 | 10 | 10 | 7.5 | 10 |
| 15 | Payment with respect to repurchase of units by Mutual Fund Companies. | 194F | – | 20 | 20 | 15 | 20 |
| 16 | Payment of Lottery Commission | 194G | 15,000 | 5 | 5 | 3.75 | 5 |
| 17 | Payment of commission or Brokerage | 194H | 15,000 | 5 | - | 3.75 | - |
| 18 | Payment of rent on land, building, furniture and fittings. | 194I | 2,40,000 | 10 | - | 7.5 | - |
| 19 | Payment of rent on plant, machinery or equipments. | 194I | 2,40,000 | 2 | - | 1.5 | - |
| 20 | Payment made on account of transfer of immovable property other than agriculture land. | 194IA | 50,00,000 | 1 | - | 0.7 | - |
| 21 | Rent payable by individual not covered u/s. 194I for land, building, furniture and fittings | 194IB | 50,000 p.m. | 5 | - | 3.75 | - |
| 22 | Payment under Joint Development Agreements to Individual/HUF | 194IC | - | 10 | - | 7.5 | - |
| 23 | Payment of Professional Fees other than call centers and Technical Fees | 194J | 30,000 | 10 | - | 7.5 | - |
| 24 | Payment of Technical Fees (w.e.f. 01.04.2020) | 194J | 30,000 | 2 | - | 1.5 | - |
| 25 | Payment of Professional Fees to call centers. | 194J | 30,000 | 2 | - | 1.5 | - |
| 26 | Director's Fee | 194J | - | 10 | - | 7.5 | - |
| 27 | Compensation on transfer of certain immoveable property than Agriculture Land | 194LA | 2,50,000 | 10 | - | 7.5 | - |
| 28 | Payment of any income in respect of: a) Units of a Mutual Fund as per Section 10(23D) b) The Units from the administrator c) Units from specified company (w.e.f. 01.04.2020) | 194K | 5000 | 10 | - | 7.5 | - |
| 29 | Payment of certain amount in cash | 194N | 1 Crore | 2 | 2 | 2 | 2 |
| 30 | Certain payments by Individual/HUF | 194M | 50 Lakh | 5 | - | 3.75 | - |
| 31 | 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) | 194O | - | - | - | 0.75 | - |
| 32 | Income by way of interest from infrastructure debt fund | 194LB | - | - | 5 | - | 5 |
| 33.1 | **Income from units of business trust -**  *- interest received or receivable from a special purpose vehicle; or* | 194LBA | - | 10 | 5 | 7.5 | 5 |
| 33.2 | **Income from units of business trust** - *- dividend referred to in sub-section (7) of section 115-)* | 194LBA | - | 10 | 10 | 7.5 | 10 |
| 34.1 | **Distribution of rental income to unit holders** *- Other than Company* | 194LBA | - | 10 | 30 | 7.5 | 5 |
| 34.2 | **Distribution of rental income to unit holders** *- Company* | 194LBA |  | 10 | 40 | 7.5 | 10 |
| 35.1 | **Income in respect of units of investment fund** *- Other Than Company* | 194LBB | - | 10 | 30 | 7.5 | 30 |
| 35.2 | **Income in respect of units of investment fund** *- Company* | 194LBB |  | 10 | 40 | 7.5 | 40 |
| 36.1 | **Income in respect of investment in securitization fund** *- Individual/HUF* | 194LBC | - | 25 | 30 | 18.75 | 30 |
| 36.2 | **Income in respect of investment in securitization fund** *- Company* | 194LBC | - | 30 | 40 | 22.5 | 40 |
| 36.3 | **Income in respect of investment in securitization fund** *- Other Person* | 194LBC | - | 30 | 30 | 22.5 | 30 |
| 37 | 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 | 194LC | - | - | 5 | - | 5 |
| 38 | 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 | 194LC | - | - | 4 | - | 4 |
| 39 | Interest on certain bonds from Govt. securities | 194LD | - | - | 5 | - | 5 |
| 40.1 | **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* | 194N | - | - | - | 2 | 2 |
| 40.2 | **Payment of certain amount in cash (first proviso of section 194N)if-** *Amount exceeds Rs. 1 crore (Applicable from 01.07.2020)* | 194N |  |  |  | 5 | 5 |
| 41 | Income of Investment made by an NRI | 195 | - | - | 20 | - | 20 |
| 42.1 | **Long-term capital gain**  *- u/s -115E/112 (1)©(iii)/112A* | 195 | - | - | 10 | - | 10 |
| 42.2 | **Long-term capital gain** - *Any Other Gains* | 195 | - | - | 20 | - | 20 |
| 43 | Short-term capital gain - 111A | 195 | - | - | 15 | - | 15 |
| 44 | Royalty | 195 | - | - | 10 | - | 10 |
| 45 | Fees for technical services | 195 | - | - | 10 | - | 10 |
| 46 | Interest income payable by Govt./Indian concern (other than section 194LB or 194LC) | 195 | - | - | 20 | - | 20 |
| 47.1 | **Any Other Income** *Any other company* | 195 | - | - | 30 | - | 30 |
| 47.2 | **Any Other Income** *company* | 195 |  |  | 40 |  | 40 |
| 48 | **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* | 196A | - | - | 20 | - | 20 |
| 49 | Income from units to an offshore fund | 196B | - | - | 10 | - | 10 |
| 50 | Income from foreign currency bonds or GDR of an Indian company | 196C | - | - | 10 | - | 10 |
| 51 | Income of foreign Institutional Investors from securities (not being dividend or capital gain) | 196D | - | - | 20 | - | 20 |