

**TDS Rates applicable in India:** There are different types of TDS rate applicable in India are as below.

Section	Description	Resident of India	Non Resident	Domestic Company	Other than Domestic Company
Section 192	Payment of Salary (Note-1)	Normal Tax Slab	Normal Tax Slab	-	-
Section 193	Interest on securities (Note-2)	10%	10%	10%	-
Section 194	Dividend other than dividend referred under section 115-o of income tax act -1961	10%	-	10%	-
Section 194A	Tax deducted at source from other than interest on securities	10%	-	10%	-
Section 194B	Income by way of winning from lotteries, crossword puzzles, card game and other game of any sort	30%	30%	30%	30%
Section 194BB	Income by way of winning from horse race	30%	30%	30%	30%
Section 194C	Payment to Contractor/ Sub-Contractor (a) Individual/ HUF (b) Others	1% 2%	- -	1% 2%	- -
Section 194D	Insurance Commission	5%	-	10%	-
Section 194DA	Payment in respect of life insurance policy (Note-5)	5%	-	5%	-
Section 194E	Payment to non-resident sportsmen/Sports Association	-	20%	-	20%
Section 194EE	Payment in respect of deposit under National saving scheme	10%	10%	10%	-
Section 194F	Payment on account of Re purchase of a unit by Mutual fund or Unit Trust of India	20%	20%	20%	-
Section 194G	Commission etc on sale of Lottery tickets	5%	5%	5%	5%
Section 194H	Commission or brokerage	5%	-	5%	-
Section 194I	Rent (a) Plant & Machinery (b) Land and building or Furniture & Fitting	2% 10%	- -	2% 10%	- -
Section 194IA	Payment on transfer of certain immovable property other than agricultural land (Note-6)	1%	-	1%	-
section 194IB	Payment of rent by individual or HUFs not liable to tax audit (Note-7)	5%	-	-	-
Section 194IC	Payment of monetary consideration under joint development agreement (Note-8)	10%	-	10%	-
Section 194J	Any sum paid by way off (a) Fee for professional service (b) Fee for Technical service	10% 10%	- -	10% 10%	- -

	© Royalty	10%	-	10%	-
	(d) Remuneration/fee/commission to a director	10%	-	10%	-
	(e) Not for carrying out any activity in relation to any business	10%	-	10%	-
	(f) For not sharing any know how patent copyright etc (Note-9)	10%	-	10%	-
Section 194LA	Payment of compensation on acquisition of certain immovable property (Note 10)	10%	-	10%	-
Section 194LB	Payment of interest on infrastructure Debt fund	-	5%	-	5%
Section 194LBA (1)	Business trust shall deduct tax while distributing any interest received or receivable by it form ASPV or any income received from renting or leasing or letting out any real assets owned directly by it, to its unit holder	10%	-	10%	-
Section 194LBA(2)	Business trust shall deduct tax while distributing any interest income received or receivable by it form a SPV to its unit holder	-	5%	-	5%
Section 194LBA (3)	Business trust shall deduct tax while distributing any income received from renting or leasing or letting out any real estate asset owned directly by it to its unit holders	-	30%	-	40%
Section 194LBB	Investment fund paying on income to a unit holder [other than income which is exempted U/S 10 (23FBB)] (Note 11)	10%	30%	10%	40%
Section 194LBC	Income in respect of investment made in a securitisation trust (specified explanation of section 115TCA)	25% individual & HUF	30%	10%	40%
		30% in case of other			
Section 194LC	Payment of interest by an Indian company or a business trust in respect of money borrowed in foreign currency under a loan agreement or by way of issue of long terms bonds (including long term infrastructure bond) (Note-12)	-	5%	-	5%
Section 194LD	Payment of interest on rupee denominated bond of Indian Company or government securities to a foreign Institutional investor or a qualified foreign investor (Note-13)	-	5%	-	5%

Section 194M	Payment of commission (not being insurance commission) brokerage, contract fee, professional fee, to a resident person by an individual or a HUFs who are not liable to deduct TDS under section 194C, 194H or 194J (Note-14)	5%	-	5%	-
Section 194N	Cash withdrawal in excess of Rs 1.00 corer during the previous year from one or more account maintained by a person with a banking company, co-operative society engaged in a business of banking or a post office	2%	-	2%	-
Section 195	(a) Income in respect of investment made by a non-resident Indian citizen	-	20%	-	-
	(b) Income by way of long term capital gain referred to in section 115E in case of a non resident Indian citizen	-	10%	-	-
	© Income by way of long term capital gain referred to in sub clause (III) of clause © of subsection (1) of section 112	-	10%	-	10%
	(d) Income by way of long term capital gain as referred to in section 112A	-	10%	-	10%
	(e) Income by way of interest payable by government or an Indian concern on money borrowed by government or the Indian concern in foreign currency (not being income by way of interest referred to in section 194LB or section 194LC)	-	20%	-	20%
	(f) Income by way of short term capital gain referred to in section 111A	-	15%	-	15%
	(g) Any other income by way of long term capital gain [not being long term capital gain referred to in clause 10(33), 10(36) & 112A	-	20%	-	20%

	(h) Income by way of royalty payable by government or an Indian concern in pursuance of an agreement made by it with the government or the Indian concern after 31st March 1976 where such royalty is in consideration for the transfer of all the rights (including the granting of a licence) in respect of copy right in any book on a subject referred to the first provision to subsection (1A) of section 115A of the income tax act ,to the Indian concern or in respect of any computer software referred to the second proviso of subsection (1A) of section 115A of income tax act, to a person resident of India	-	10%	-	10%
	(i) Income by way of royalty [Not being royalty of the nature referred to point (g) above E] payable by government on an Indian concern and where such agreement made by it with the government of the Indian concern and where such agreement is approved by the central government where it relates to a matter include in the industrial policy, for the time of beginning force of the government of India, the agreement in a accordance with that policy-	-	10%	-	10%
	(a) Where the agreement after 29/02/1964 but before 01/04/1976	-	-	-	50%
	(b)Where the agreement made after 31/03/1976	-	30%	-	40%
Section 196B	Income from units (including long term capital gain on transfer of such units to an offshore fund	-	10%	-	10%
Section 196C	Income from foreign currency bonds or GDR of Indian company (including long term capital gain on transfer of such bonds or GDR)	-	10%	-	10%
Section 196D	Income of foreign institutional investor from securities (not being dividend or capital gain arising from such securities)	-	20%	-	20%
	Any other income	10%	30%	10%	40%