

**TDS RATE CHART FOR THE FY-2019-2020  
(AY: 2020-2021)**

Sl. No.	Nature of Payment	Section	Basic Cut-off (Rs.) p.a.	TDS rate for		
				Individual and HUF	Other than Individual/HUF	If PAN is not submitted/ Invalid PAN
1	Payment of Salaries by Employers	192	Slab rate	Slab rate	Not applicable	30%
2	Premature payment by PF Organization from EPF A/c (i.e. before 5 Years).	192A	50,000.00	10%	Not applicable	20%
3	Payment of Interest on Securities by company.	193	10,000.00	10%	10%	20%
4	Payment of Dividend other than dividend as referred to Section 1150 by company (i.e. Dividend on which Dividend Distribution Tax is not paid)	194	2,500.00	10%	10%	20%
5	Payment of Interest by bank	194A	40,000.00 (Non Sr.Citizen) 50,000.00 (Sr. Citizen)	10%	10%	20%
6	Payment of Interest by others	194A	5,000.00	10%	10%	20%
7	Payment of prize from Wining from Lotteries by any person.	194B	10,000.00	30%	30%	30%
8	Payment of prize from Wining from Horse Race by any person.	194B	10,000.00	30%	30%	30%
9	Payment to Contractors by any person.	194C	30,000.00 (Single bill) or 1 Lakh aggregate bills during the year.	1%	2%	20%
10	Payment to Transporter Covered u/s. 44E and submit declaration in prescribed format. (i.e. owning less than 10 goods carriages)	194C	-	0	0	20%

**TDS RATE CHART FOR THE FY-2019-2020  
(AY: 2020-2021)**

11	Payment to Transporter not covered u/s. 44E (i.e. owning more than 10 goods carriages)	194C	30,000.00 (Single bill ) or 75,000.00 aggregate bills during the year.	1%	2%	20%
12	Payment of Insurance Commission to agents by Insurance Company.	194D	15,000.00	5%	10%	20%
13	Payment in respect of maturity of Life Insurance Policy by Life Insurance Company.	194DA	1 Lakh	1%	1%	20%
14	Payment to NRI sportsman or association by any person or organization	194E	-	20%	20%	20%
15	Payment out of deposit under National Saving Scheme (NSS)	194EE	2,500.00	10%	10%	20%
16	Payment with respect to repurchase of units by Mutual Fund Companies.	194F	-	20%	20%	20%
17	Payment of Lottery Commission	194G	15,000.00	5%	5%	20%
18	Payment of commission or Brokerage	194H	15,000.00	5%	5%	20%
19	Payment of rent on land, building, furniture and fittings.	194I	240,000.00	10%	10%	20%
20	Payment of rent on plant, machinery or equipments.	194I	240,000.00	2%	2%	20%
21	Payment made on account of transfer of immovable property other than agriculture land.	194IA	50 Lakh	1%	1%	20%

**TDS RATE CHART FOR THE FY-2019-2020**  
**(AY: 2020-2021)**

22	Rent payable by individual not covered u/s. 194I for land, building, furniture and fittings	194IB	50,000.00 PM	5%	5%	20%
23	Payment of Professional Fees other than call centers	194J	30,000.00	10%	10%	20%
24	Payment of Professional Fees to call centers.	194J	30,000.00	2%	2%	20%
25	Compensation on transfer of certain immoveable property than Agriculture Land	194LA	250,000.00	10%	10%	20%