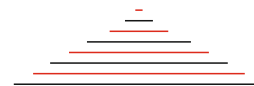


TDS & TCS RATE CHART

Financial Year: 2017-18 / Assessment Year: 2018-19

TDS RATE CHART FY: 2017-18 (AY: 2018-19)

Section	Nature of Payment	Threshold	Indv / HUF	Others
		Rs.	TDS Rate (%)	
192	Salaries	-	Avg	-
192A	Premature withdrawal from EPF	50000	10	-
193	Interest on Securities	10000	10	10
194	Dividends	2500	10	10
194A	Interest (Banks)	10000	10	10
194A	Interest (Others)	5000	10	10
194B	Winning from Lotteries	10000	30	30
194BB	Winning from Horse Race	10000	30	30
194C	Contractor - Single Transaction	30000	1	2
194C	Contractor - During the F.Y.	1 Lakh	1	2
194C	Transporter (44AE) declaration with PAN	-	-	-
194D	Insurance Commission (15G - 15H allowed)	15000	5	10
194DA	Life insurance Policy	1 Lakh	1	1
194E	Non-Resident Sportsmen or Sports Association	-	20	20
194EE	NSS	2500	10	10
194F	Repurchase Units by MFs	-	20	20
194G	Commission - Lottery	15000	5	5
194H	Commission / Brokerage	15000	5	5
194I	Rent of Land and Building - F&F	1.80 Lakh	10	10
194I	Rent of Plant / Machinery / Equipment	1.80 Lakh	2	2
194IB	Rent by Individual / HUF (wef 01.06.2017)	50000/PM	5	-
194IA	Transfer of certain immovable property other than agriculture land	50 Lakh	1	1
194J	Professional Fees / Technical Fees / etc.	30000	10	10
194J	Payment to Call Centre Operator (wef 01.06.2017)	30000	2	2
194LA	Compensation on transfer of certain immovable property other than agricultural land	2.50 Lakh	10	10
194LA	Immovable Property (TDS exempted under RFCTLARR Act (wef 01.04.2017)	-	-	-
194LB	Income by way of interest from infrastructure debt fund (non-resident)	-	5	5



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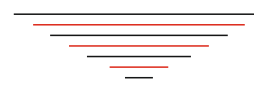
16 Lacs +
TDS Returns Filed

1.5 Lacs +
Defaults Rectified

52,000 +
Satisfied Users

12 +
Years of Service

www.tdsman.com



TDS RATE CHART FY: 2017-18 (AY: 2018-19)

Section	Nature of Payment	Threshold	Indv / HUF	Others
		Rs.	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 (applicable from July 1, 2012)	-	5	5
194LD	Interest on certain bonds and Govt. Securities (from 01.06.2013)	-	5	5

Note : TDS Rates without PAN – 20% flat (if TDS rate is lower than 20%)

Note : The above list covers most of the sections applicable for domestic transactions

Updated on 12.04.2017



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- Fast
- Cost Effective

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TCS RATE CHART FY: 2017-18 (AY: 2018-19)

Section	Nature of Payment	TCS Rate (%)
206C	Scrap	1
206C	Tendu Leaves	5
206C	Timber obtained under a forest lease or other mode	2.5
206C	Any other forest produce not being a timber or tendu leave	2.5
206C	Alcoholic Liquor for human consumption	1
206C	Parking Lot, Toll Plaza, Mining and Quarrying	2
206C	Minerals, being coal or lignite or iron ore (applicable from July 1, 2012)	1
206C	Sale of motor vehicle of the value exceeding Rs. 10 Lacs (wef 01.06.2016) Motor vehicle clause not applicable on Central Government, a State Government, an embassy, a High Commission, Legation, Commission, Consulate and the Trade Representation of a foreign State; Local Authority; a Public Sector Company which is engaged in the business of carrying passengers (wef 01.04.2017)	1

Note : TCS Rates without PAN – Double of TCS rate as above or 5%, whichever is higher

Note : The above list covers most of the sections applicable for domestic transactions

Updated on 12.04.2017

Note :

1. Surcharge is not deductible on payments made to residents, other than salary.
2. In case of non-resident, surcharge would be applicable on TDS.

Disclaimer : Efforts have been made to provide correct information. However, we do not take liability of any kind in case of any error or miscommunication in the document.

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