

S.N.	NATURE OF PAYMENTS	SECTION	RATE								THRESHOLD LIMIT
			INDIVIDUAL / HUF	DOMESTIC COMPANY / FIRM/ CO- OPERATIVE SOCIETY / LOCAL AUTHORITY	NO PAN	Non - Resident		Non - Domestic Company			
						Upto 1 Cr	More than 1 Cr	Upto 1 Cr	More than 1 Cr but upto 10 cr	More Than 10 Cr	
1	Salaries	192	Average rate of income-tax on the basis of tax rates in force for the financial year in which payment is made								
2	Interest on securities	193	10	10	20						Interest on Securities -> Rs.10,000 Interest on Debentures ->Rs. 5000/-
3	Deemed dividend u/s.2(22)(e) other than the dividend as referred to in Section 115-O	194	10	10	20						2,500.00
4	Interest - Payable by Banks	194A	10	10	20						10,000.00
5	Interest - Payable by others		10	10	20						5,000.00
6	Winning from Lotteries / Crossword Puzzles/Card games/games of any sort	194B	30	30	30	30.9	33.99	30.9	31.518	32.445	10,000.00
7	winnings from horse races	194BB	30	30	30	30.9	33.99	30.9	31.518	32.445	5,000.00
8	Payment to contractor	194C	1	2	20						Single Transaction Limit is 30,000 Aggregate during the F.Y. - 75,000
9	Insurance Commission	194D	10	10	20						20,000.00
10	Non - Exempt Payments in respect of life insurance policy	194DA	2	2	20						1,00,000.00
11	Payment to non-resident sportsmen/sports association	194E				20.6	22.66	20.6	21.012	21.630	
12	Payment in respect of deposit under National Savings scheme	194EE	20		20						2,500.00
13	Payment on account of repurchase of unit by Mutual Fund or Unit Trust of India	194F	20	20	20	20.6	22.6				1,000.00
14	Commission, etc., on sale of lottery tickets	194G	10	10	20	10.3	11.33	10.3	10.506	10.815	1,000.00
15	Commission / brokerage	194H	10	10	20						5,000.00
16	Rent : A) Plant & Machinery B) Land or building or furniture or fitting	194I	2 10	2 10	20 20						1,80,000.00
17	Payment on transfer of Immovable property other than agricultural land	194IA	1	1	20						50,00,000.00
18	Professional/Technical Fees/Royalty/Remuneration , fee , commission to a director/Payment For not carrying out any activity in relation to any business/Payment For not sharing any know-how, patent, copyright etc.	194J	10	10	20						30,000.00
19	Compensation on compulsory acquisition of Immovable Property other than agricultural land	194LA	10	10	20						2,00,000.00
20	Interest by Infrastructure Debt Fund to Non - resident / Foreign Company	194LB				5.15	5.665	5.15	5.253	5.408	
21	Income U/S 115UA , being of the nature referred to in 10(23FC) distributed by a business trust to its unit holders.	194LBA	10	10	20	5.15	5.665	5.15	5.253	5.408	
22	Interest to Non Resident from Indian company/business trusts in respect of money borrowed in foreign currency under a loan agreement or by way of issue of long-term bonds (including long-term infrastructure bond)	194LC				5.15	5.665	5.15	5.253	5.408	
23	Payment of interest on rupee denominated bond of an Indian Company or Government securities to a Foreign Institutional Investor or a Qualified Foreign Investor	194LD				5.15	5.665	5.15	5.253	5.408	
24	a) Income in respect of investment made by a Non-resident Indian Citizen	195				20.6	22.66				
	b) long-term capital gains U/S 115E / 193(1)(iii) in case of a Non-resident				10.3	11.33	10.3	10.506	10.815		
	c) short-term capital gains U/S 111A					15.45	16.995	15.45	15.759	16.223	
	d) long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of Section 10]					20.6	22.66	20.6	21.012	21.63	
	e) Interest on Foreign currency loan by Govt. / Indian Company (Other than 194LB / 194LC)					20.6	22.66	20.6	21.012	21.63	
	f) Royalty in respect of copyright on books / Computer Software by Govt. / Indian Company					25.75	28.325	25.75	26.265	27.038	
	g) Technical Fees by Govt. / Indian Company					25.75	28.325	25.75	26.265	27.038	
	h) Any other income					30.9	33.99	41.2	42.024	43.26	
25	Income from units U/S 115AB (including long-term capital gain on transfer of such units) to an offshore fund	196B				10.3	11.33	10.3	10.506	10.815	
26	Income from foreign currency bonds or GDR of an Indian company U/S 115AC (including long-term capital gain on transfer of such bonds or GDR)(not being dividend U/S 115-O)	196C				10.3	11.33	10.3	10.506	10.815	
27	Income of foreign Institutional Investors from securities U/S 115AD (not being dividend U/S 115-O or capital gain U/S 115AD arising from such securities, Not being income by way of Interest U/S 194LD)	196D				20.6	22.66	20.6	21.012	21.63	