TDS RATE CHART FOR A.Y.2015-16

Prepared by CA Soniya Agarwal

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NOVIDUAL FILE NOVIDUAL FIL	SN	NATURE OF PAYMENTS SECTION RATE										
Solitifies Sol	J.IV.	HATORE OF PATMENTS	SECTION	INDIVIDUAL / HUF	DOMESTIC COMPANY / FIRM/ CO-	NO	Non - F	Resident	Non - Domestic Company			THRESHOLD LIMIT
Solitions 1/12 Average rate of incomes tax on the basis of tax rates in store, for the financial year in which payment is made 1/12 Average rate of incomes tax on the basis of tax rates in store, for the financial year in which payment is made 1/12 Average rate of incomes tax on the basis of tax rates in store, for the financial year in which payment is made 1/12 Average rate of incomes tax on the basis of tax rates in store, for the financial year in which payment is made 1/12 Average rate of incomes tax on the basis of tax rates in store, for the financial year in which payment is made 1/12 Average rate of incomes tax on the basis of tax rates in store, for the financial year in which payment is made 1/12 Average rate of incomes tax on the basis of tax rates in store, for the financial year in which payment in the basis of tax rates in store, for the financial year in which payment in the basis of tax rates in store, for the financial year in which payment in the basis of tax rates in store, for the financial year in which payment in control to tax rates in store, for the financial year in which payment in control to tax rates in store, for the financial year in which payment in control to tax rates in store, for the financial year in which payment in control to tax rates in store, for the financial year in which payment in control to tax rates in store, for the financial year in which payment in control to tax rates in store, for the financial year in which payment in control to tax rates in store, for the financial year in which payment in control to tax rates in store, for the financial year in which payment in control to tax rates in store, for the financial year in which payment in control to tax rates in store, for the financial year in which payment in control to tax rates in store, for the financial year in which payment in control to tax rates in store, for the payment in the store of the payment which payment in control to tax rates in store, for the payment in the stor												
Authority Auth					SOCIETY /		Upto 1	More	Upto 1	More than	More	
Solution					LOCAL		Cr	than 1	Cr	1 Cr but	Than 10	
Solution					AUTHORITY			Cr		upto 10 cr	Cr	
2 193 10 10 20 10 10 20 10 10	1		192	rates in force for the financial year in which						·		
A minerae - Physichle by Banks 194A 10 10 20	2	Interest on securities	193	10	10	20						Interest on Securities -> Rs.10,000 Interest on Debentures -> Rs. 5000/-
State Teach Teac	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
State Teach Teac	4	Interest - Payable by Banks	1011	10	10	20						10,000.00
6 Maning from Lutteries / Crossword Puzzles/Carl games/games of any sort 194B 30 30 30 30 30 33 99 30 31 518 32.445	5	· · ·	194A	10	10	20						5,000.00
The standings from hone races 194BB 30 30 30 30 30 30 30	6	· ·	194B				30.9	33.99	30.9	31.518	32.445	10,000.00
Payment to contractor 194C	7											5,000.00
10 Nor - Exempt Parments in respect of fire insurance policy 194BA 2 2 2 20	8	Payment to contractor	194C	1	2	20						Single Transaction Limit is 30,000 Aggregate during the F.Y 75,000
11 Payment to non-resident sportsmensports association 194E 20 20 20 20 20 20 20 2	9				10							20,000.00
12 Payment in respect of deposit under National Savings scheme 194E 20 20 20 20 20 20 20 2			194DA	2	2	20						1,00,000.00
13 Payment on account of repurchase of unit by Mutual Fund or Unit Trust of India 194F 20 20 20 20 20 20 20 2	11	Payment to non-resident sportsmen/sports association	194E				20.6	22.66	20.6	21.012	21.630	
14 Commission, etc., on sale of lottery tickets 194G 10 10 20 10.3 11.33 10.3 10.506 10.815 15 Commission brokerage 194H 10 10 20 2 2 20 2 2 20 2 2	12	Payment in respect of deposit under National Savings scheme	194EE	20		20						2,500.00
15 Commission / brokerage	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
16 Band or building of furniture or fitting 1941 10 10 20 10 10 20 10 1	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
10 10 20 194 10 10 20 194 10 10 20 194 10 10 20 194 10 10 20 194 10 10 20 194 10 10 20 194 10 10 20 194 10 10 20 194 10 10 20 194 10 10 20 194 10 10 20 194 10 10 20 194 10 10 20 194 10 10 20 194 10 10 20 194 10 10 20 194 10 10 20 194 10 10 20 194 194 10 10 20 194 194 10 10 20 194 194 10 10 20 194 194 10 10 20 194 194 10 10 20 194 194 10 10 20 194 194 194 10 10 20 194 194 194 10 10 20 194 194 194 194 194 194 194 10 10 10 20 194 194	15	Commission / brokerage	194H	10	10	20						5,000.00
B)	16	Rent : A) Plant & Machinery	1041	2	2	20						1 80 000 00
Professional/Technical Fees/Royalty/Remuneration, fee_commission to a director/Payment For not sharing any know-how, patent, copyright etc. 19 Compensation on compulsory acquisition of Immovable Property other than agricultural land 194LA 10 10 20 5.15 5.665 5.15 5.253 5.408 20 Interest to Non Resident from Indian company/business trusts to its unit holders. 194LB 10 10 20 5.15 5.665 5.15 5.253 5.408 21 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 infrastructre bond) 194LC	10	B) Land or building or furniture or fitting	1941	10	10	20						1,80,000.00
18 Carrying out any activity in relation to any business/Payment For not sharing any know-how, patent, copyright etc. 19 Compensation on compulsory acquisition of Immovable Property other than agricultural land 194LA 10 10 20	17	Payment on transfer of Immovable property other than agricultural land	194IA	1	1	20						50,00,000.00
19 19 19 19 19 19 19 19	18	carrying out any activity in relation to any business/Payment For not sharing any know-how, patent,	194J	10	10	20						30,000.00
20 Interest by Infrastructure Debt Fund to Non - resident / Foreign Company 194LB 10 10 20 5.15 5.665 5.15 5.253 5.408	19		194LA	10	10	20						2,00,000.00
Income U/S 115UA , being of the nature referred to in 10(23FC) distributed by a business trust to its unit holders. Income U/S 115UA , being of the nature referred to in 10(23FC) distributed by a business trust to its unit holders. Income U/S 115UA , being of the nature referred to in 10(23FC) distributed by a business trust to its unit holders. Income Income U/S 115UA , being of the nature referred to in 10(23FC) distributed by a business trust to its unit holders. Income Income U/S 115UA , being of the nature referred to in 10(23FC) distributed by a business trust to its unit holders. Income Incom				·			5.15	5.665	5.15	5.253	5.408	,,
22 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	21	Income U/S 115UA, being of the nature referred to in 10(23FC) distributed by a business trust to its unit		10	10	20						
1941.0 1	22	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	
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 11.44 15.45 16.995 15.45 15.759 16.223 11.45 10.995 15.45 15.759 16.223 11.45 10.995 15.45 15.759 16.223 11.45 10.995 15.45 15.759 16.223 11.45 10.995 15.45 15.759 16.223 11.45 10.995 15.45 15.759 16.223 11.45 10.995 15.45 15.759 16.223 11.45 10.995 15.45 15.759 16.223 11.45 10.995 15.45 15.759 16.223 11.45 10.995 15.45 15.759 16.223 11.45 10.995 15.45 15.759 16.223 11.45 10.995 15.45 15.759 16.223 11.45 10.995 15.45 15.759 16.223 11.45 10.995 15.45 15.759 16.223 11.45 10.995 15.45 15.759 16.223 11.45 10.206 10.815 10.815 10.815 10.815 10.206 10.815 10.81	23	or Government securities to a Foreign Institutional Investor or a Qualified Foreign Investor	194LD						5.15	5.253	5.408	
C) short-term capital gains U/S 111A 15.45 16.995 15.45 15.759 16.223 16.223 19.5 16.223 19.5 10.223 10.223									46.5	40	40.71	
195 20.6 22.66 20.6 21.012 21.63 22.66 20.6 20.1012 21.63 22.66 20.6												
Section 10 195 20.6 22.66 20.6 21.012 21.63		, 1 5					15.45	16.995	15.45	15.759	16.223	
f) Royalty in respect of copyright on books / Computer Software by Govt. / Indian Company g) Technical Fees by Govt. / Indian Company h) Any other income 25 Income from units U/S 115AB (including long-term capital gain on transfer of such units) to an offshore fund 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) 27 Income from foreign currency bonds or GDR) (not being dividend U/S 115-O) 28 Income from foreign currency bonds or GDR) (not being dividend U/S 115-O) 29 Income from foreign currency bonds or GDR) (not being dividend U/S 115-O)	24	Section 10]	195									
g) Technical Fees by Govt. / Indian Company 25.75 28.325 25.75 26.265 27.038												
h) Any other income 10.3 11.33 10.3 10.506 10.815 11.30 Income from units U/S 115AB (including long-term capital gain on transfer of such units) to an offshore fund 11.30 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) 11.31 Income from foreign currency bonds or GDR) (not being dividend U/S 115-O)												
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 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 10.815												
25 fund 10.3 11.33 10.3 10.506 10.815							30.9	33.99	41.2	42.024	43.26	
26 capital gain on transfer of such bonds or GDR)(not being dividend U/S 115-O) 196C 10.3 11.33 10.3 10.306 10.815	25	fund	196B				10.3	11.33	10.3	10.506	10.815	
Income of foreign Institutional Investors from cognitive II/C 115 AD (not being dividend II/C 115 O or	26	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 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	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	