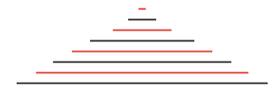


TDS & TCS RATE CHART

Financial Year: 2019-20 / Assessment Year: 2020-21

TDS RATE CHART FY: 2019-20 (AY: 2020-21)

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)	40000	10	10
194A	Interest (Others)	5000	10	10
194A	Senior Citizen	50000	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	2.40 Lakh	10	10
194I	Rent of Plant / Machinery / Equipment	2.40 Lakh	2	2
194IA	Transfer of certain immovable property other than agriculture land	50 Lakh	1	1
194IB	Rent by Individual / HUF (wef 01.06.2017)	50000/PM	5	-
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
194LBA	Certain income from units of a business trust (applicable from 01.10.2014)	-	10	10
194LBA	Certain income from units of a business trust to non resident (applicable from 01.10.2014)	-	5	5
194LBB	Income in respect of units of investment fund	-	10% For Residents, 10% For Non-Residents (1 April 2016 - 31 May 2016), 30% For Non-Residents (1 Jun 2016 - 31 Mar 2017)	10% For Residents, 10% For Non-Residents (1 April 2016 - 31 May 2016), 40% For Non-Residents (1 Jun 2016 - 31 Mar 2017)



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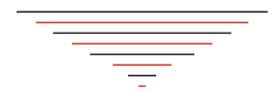
24 Lacs +
TDS Returns Filed

2.1 Lacs +
Defaults Rectified

65,000 +
Satisfied Users

14 +
Years of Service

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TDS RATE CHART FY: 2019-20 (AY: 2020-21)

Section	Nature of Payment	Threshold	Indv / HUF	Others
		Rs.	TDS Rate (%)	
194LBC	Income in respect of investment in securitization trust	-	30% For Residents, 40% For Non-Residents, 25% for Individual and HUF	30% For Residents, 40% For Non-Residents, 25% for Individual and HUF
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 13.05.2019



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TCS RATE CHART FY: 2019-20 (AY: 2020-21)

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
206C	Bullion if consideration (excluding any coin / article weighting 10 grams or less) exceeds Rs. 2 Lakhs	1
206C	TCS on sale in cash of any goods (other than bullion/jewellery)	1
206C	TCS on providing of any services (other than Ch-XVII-B)	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 13.05.2019

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.