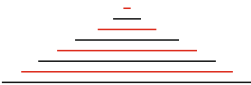


TDS & TCS RATE CHART

Financial Year: 2021-22 / Assessment Year: 2022-23

TDS RATE CHART FY: 2021-22 (AY: 2022-23)				
Section	Nature of Payment	Threshold	Indv / HUF	Others
		Rs.	Existing TDS Rate (%)	
192	Salaries	-	Avg	-
192A	Premature withdrawal from EPF	50000	10	-
193	Interest on Securities	10000	10	10
194	Dividends	5000	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	5	5
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(a)	Rent for plant & machinery	2.40 Lakh	2	2
194I(b)	Rent for land, building & furniture	2.40 Lakh	10	10
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	-
194IC	Payment under specified agreement applicable for FY: 2017-18 onwards	-	10	10
194J(a)	Fees-tech srvc, call centre, royalty for sale etc.	30000	2	2
194J(b)	Fee for professional service or royalty etc.	30000	10	10
194K	Payment of dividend by Mutual Funds	5000	10	10
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, 30% For Non-Residents	10% For Residents, 40% For Non-Residents



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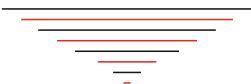
35 Lacs +
TDS Returns Filed

2.8 Lacs +
Defaults Rectified

78,000 +
Satisfied Users

16 +
Years of Service

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TDS RATE CHART FY: 2021-22 (AY: 2022-23)				
Section	Nature of Payment	Threshold	Indv / HUF	Others
		Rs.	Existing 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
194M	Payment to commission, brokerage etc. by Individual and HUF	50 Lakh	5	5
194N	Cash withdrawal in excess of 1 crore during the previous year from one or more account with a bank or co-operative society (wef 01.09.2019)	1 crore	2	2
194O	TDS on e-commerce participants	5 Lakh	1% (01.10.2020)	1% (01.10.2020)
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 07.04.2021

TDS RATE CHART (FOREIGN) FY: 2021-22 (AY: 2022-23)				
Section	Nature of Payment	Threshold	Indv / HUF	Others
		Rs.	Existing TDS Rate (%)	
195	Payment to Non-residents	-	0	0
194E	Non-resident Sportsman or Sports Assn.	-	20	20
196A	Foreign Company being unit holder in Mutual Fund	-	20	20
196B	Units held by Off-shore Fund	-	10	10
196C	Income from Foreign Currency Bonds	-	10	10
196D	Income of FII on Securities	-	20	20
194LB	Interest from infrastr. debt fund payable to non resident	-	5	5
194LC	Interest from specified company payable to non resident	-	5	5
194LD	Interest on certain bonds and govt securities	-	5	5
194LBA	Certain income from units of a business trust	-	5	5
194LBB	Income on units of Investment Fund	-	30	40
194LBC	Income in respect of investment in securitization trust	-	30	40
194N	Payment of certain amounts in cash	-	2	2
194LBA(a)	Income referred to in section 10(23FC)(a) from units of a business trust	-	10	10
194LBA(b)	Income referred to in section 10(23FC)(b) from units of a business trust	-	5	5
194NF	Payment of certain amounts in cash to non-filers	-	1	1
194LBA(c)	Income referred to in section 10(23FCA) from units of a business trust	-	30	30
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 07.04.2021

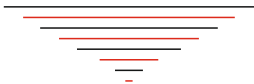


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TCS RATE CHART FY: 2021-22 (AY: 2022-23)

Section	Nature of Payment	Existing TCS Rate (%)
206CE	Scrap	1
206CI	Tendu Leaves	5
206CB	Timber obtained under a forest lease or other mode	2.5
206CD	Any other forest produce not being a timber or tendu leaves	2.5
206CA	Alcoholic Liquor for human consumption & Tendu leaves	1
206CF	Parking Lot	2
206CG	Toll Plaza	2
206CH	Mining and quarrying	2
206CJ	Minerals	1
206CL	Sale of Motor vehicle	1
206CK	Bullion and Jewellery	1
206CM	Sale in cash of any goods(other than bullion)	1
206CN	Providing of any services (other than Ch-XVII-B)	1
206CQ	LRS – Other Purposes - Liberalized Remittance Scheme	5% (10% for non PAN or Aadhar)
206CO	Tour Program Package	5% (10% for non PAN or Aadhar)
206CR	Sale of Goods	0.1% (1% for non PAN or Aadhar)
206CC	Timber obtained under any other mode other than forest lease	2.5
206CP	LRS – Educational Loan - Financial Institution	0.5
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 07.04.2021

- 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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