

### TDS RATES FOR F.Y 2016-17 A.Y 2017-18

IT Section	Nature of Payment	TDS Rate	Threshold limit*
Section 192	Income from Salary	According to income slab	According to income slab
Section 193	Interest on Securities	10%	Rs 10000
Section 194	Dividend	10%	NIL
Section 194A	Interest from Banks	10%	Rs.10,000
	Interest from Others	10%	Rs.5,000
Section 194B	Winning from Lotteries & Cross Word Puzzles	30%	Rs.10,000
Section 194BB	Winning from Horse Races	30%	Rs.5,000
Section 194C	Contractor-Single/Yearly	1% or 2%	Rs.30,000/100000
	Transporters with valid PAN & to whom 44AE applicable	No Deduction	No Deduction
Section 194D	Insurance Commision	5%	15000
Section 194DA	Payment under life insurance policy (including Bonus)	1%	Rs.1,00,000
Section 194EE	Out of deposit under NSS	10%	Rs.2,500
Section 194G	Commission on Sale of Lottery Tickets	5%	15000
Section 194H	Commission/Brokerage	5%	15000
Section 194I	Rent on Plant / Machinery	2%	Rs. 1,80,000
	Land or building or furniture or fitting	10%	Rs. 1,80,000
194- IA	Payment or transfer of Non agricultural immovable property	1%	Rs. 50,00,000 & above
Section 194J	Fees for Professional / Technical Services	10%	Rs 30,000
Section 194LA	Compulsory Acquisition of Immovable Property	10%	Rs 2,50,000

NOTE : Threshold Limit and TDS Rates applicable with effect from 01-06-2016