Srinivasan Shankar, Chartered Accountants

Section Particulars TDS rates in AV 202-21 Original Rate uppor Nav 13.2020 TDS rates in AV 202-21 Original Rate uppor Nav 10% TDS rates in AV 202-21 Original Rate uppor Nav 10% <thtd< th=""><th colspan="6">Economic Relief Package (AatmaNirbhar Bharat) Part -1 TDS Rate Chart for the financial year 2020-21</th></thtd<>	Economic Relief Package (AatmaNirbhar Bharat) Part -1 TDS Rate Chart for the financial year 2020-21					
SectionParticularsTDS rates in AV 2020-21 (riginal Rate upon to Salary)Prom M May 13, 2020Prom M May 10%Prom M May 10%Prom M May 13, 2020Prom M May 14, 2020Prom M May 14						
Section Distriction Distriction Operating and A 2004-11 (Operating the prime May 13, 2000 Mar 192 Payment of salary Slab rate	Section	Particulars	TDS rates in AY 2020-21	TDS rates in AY 2021-22		
193 Interest on securities 10% 10% 10% 194 Payment of Dividend (monetary Limited - Rs 5000). 10% 10% 7 194 Payment of Dividend (monetary Limited - Rs 5000). 10% 10% 7 1944 Inome to washe in the hands of the shareholder. 10% 10% 10% 7 1942 Inome to contractor/subcontractor (Monetary Limit - Rs 30,000 per contract or Rs 1,00,000 for aggregate amount during the year) 10% 10% 10% 7 1940 Insurance Commission 5% 5% 3 19410 Insurance Commission 5% 5% 3 19414 Commission or Brokerage (Monetary Limit - Rs 15000) 5% 5% 3 19414 Commission or Brokerage (Monetary Limit - Rs 15000) 5% 5% 3 19414 Commission or Brokerage (Monetary Limit - Rs 15000) 5% 2% 1 19414 Commission or Brokerage (Monetary Limit - Rs 15000) 5% 2% 1 19414 Commission or Brokerage (Monetary Limit - Rs 500,0000) 5% 2% 1 19414 Commetary Limit - Rs 50,000,000 5% 2% 1 19414 Rent payable by individual not covered u/s 1941 for land, building, for land/s 00% 7% 2%<				•	From May 14, 2020 to Mar 31, 2021	
Payment of Dividend (monetary Limited - Rs 5000). Payment of Dividend (monetary Limited - Rs 5000). 194 Payment of Dividend by Indian Companies or Mutual Funds were exempted now taxable in the hands of the shareholder. 10% 10% 7 194A Income by way of interest other than interest on securities (Monetary Limit - Rs 30,000 per company). 10% 10% 7 194C Contractor/subcontractor (Monetary Limit - Rs 30,000 per company). 11% 11% 11% 7 194D Insurance Commission 5% 5% 3 3 194D Insurance Commission 5% 5% 3 194DA Payment in respect of life insurance policy w.cf. 1/9/2019, the tax shall be deducted on the annount of income comprised in insurance pay-out 5% 5% 3 194DA Payment in respect of life insurance policy w.cf. 1/9/2019, the tax shall be deducted on the annount of income comprised in insurance pay-out 5% 5% 3 194H Commission of Brokerage (Monetary Limit - Rs 15000) 5% 5% 3 194H Appresent and balking or Furniture or Fitting 10% 10% 7 194-18 Rent (Monetary Limit - Rs 50000 pen)	192	Payment of salary	Slab rate	Slab rate	Slab Rate	
194 Payment of dividend by Indian Companies or Mutual Funds were exempted new tradble in the hands of the shareholder. 10% 10% 7 194A Income by way of interest other than interest on securities (Monetary Limit - Rs. 40000) 10% 10% 10% 7 194C Payment to contractor/subcontractor (Monetary Limit - Rs 30,000 per contract or Rs. 100,000 for aggregate amount during the year) a) HUFIndividuals b) Others 1% 1% 1% 1% 6 194D Issurance Commission 5% 5% 3 194D Issurance Commission 5% 5% 3 194DA Payment in respect of life insurance policy w.ef. 19/2019, the tax shall be deducted on the amount of income comprised in insurance pay-out 5% 5% 3 194DA Payment of any income in respect of units of a mutual fund from a specified company N.A 10%* 7 1944L Commission or Brokerage (Monetary Limit - Rs. 15000) 5% 5% 3 1944B Rent (Monetary Limit - Rs. 240000) 1% 1% 7 1944A Rent (Monetary Limit - Rs. 500,0,000) 1% 1% 7 1944B Rent payable by individual not covered u/s. 1941 for land, building, griculture land. (Monetary Limit - Rs. 5000,0,000) 1% 1% 7 1944D Rent payable by individual not covered u/s. 1941 for	193	Interest on securities	10%	10%	7.50%	
194A Limit - Rs. 40000) 10% 10% 7 194C Payment to contractor/subcontractor (Monetary Limit - Rs. 30,000 per contract or Rs. 1,00,000 for aggregate amount during the year) 11%	194	Payment of dividend by Indian Companies or Mutual Funds were exempted	10%	10%	7.50%	
194Ccontract or Rs 1,00,000 for aggregate amount during the year) 19(6)19(6) 27(6)19(6) 27(6)19(6) 27(6)19(7) 27(6)10(7) 	194A		10%	10%	7.50%	
194DA Payment in respect of life insurance policy w.e.f. 1/9/2019, the tax shall be deducted on the amount of income comprised in insurance pay-out 5% 5% 3 194H Commission or Brokerage (Monetary Limit - Rs. 15000) 5% 5% 3 194H Commission or Brokerage (Monetary Limit - Rs. 15000) 5% 5% 3 194K Payment of any income in respect of units of a mutual fund from a specified company N.A 10%* 7 194-1 Rent (Monetary Limit- Rs. 240000) a) Plant and Machinery b) Land and Bulding or Furriture or Fitting 10% 10% 10% 10% 10% 11% 10% 11% 11%	194C	contract or Rs 1,00,000 for aggregate amount during the year) a) HUF/Individuals			0.75% 1.50%	
deducted on the amount of income comprised in insurance pay-out5%5%33194HCommission or Brokerage (Monetary Limit - Rs. 15000)5%5%33194KPayment of any income in respect of units of a mutual fund from a specified companyN.A10%*7194-IRent (Monetary Limit - Rs. 240000) a) Phat and Machinery b) Land and Building or Furniture or Fitting2% 2%2% 2%1194-IAPayment made on account of transfer of immovable property other than agriculture land. (Monetary Limit - Rs. 50,00,000)1%1%0194-IAPayment add on account of transfer of immovable property other than agriculture land. (Monetary Limit - Rs. 50,00,000)1%1%0194-IBRent payable by individual not covered u/s. 1941 for land, building, 	194D	Insurance Commission	5%	5%	3.75%	
194K Payment of any income in respect of units of a mutual fund from a specified company N.A 10%* 7 194I Rent (Monetary Limit- Rs. 240000) 2% 2% 1 194-1 Rent (Monetary Limit- Rs. 240000) 2% 2% 1 194-1A Rent (Monetary Limit- Rs. 240000) 2% 2% 1 194-1A Payment made on account of transfer of immovable property other than agriculture land. (Monetary Limit- Rs. 50,00,000) 1% 1% 0 194-1B Rent payable by individual not covered u/s. 1941 for land, building, furniture and fittings (Monetary Limit- Rs 50000 p.m) 5% 5% 3 194-1B Rent payable by individual not covered u/s. 1941 for land, building, furniture and fittings (Monetary Limit- Rs 50000 p.m) 5% 5% 3 194-1B Rent payable by individual not covered u/s. 1941 for land, building, furniture and fittings (Monetary Limit- Rs 50000 p.m) 5% 3 194-19 Payment of fees for technical services 10% 2% * 1 194-0 provision of service facilitated by it through its digital or electronic facility or platform, to the E-Commerce operator for sale of goods or provision of service facilitated by it horageness asles/service facilitated by a Non-Resident / Foreign Company (a) Incommerce Participants are Individuals/IUF and gross sale	194DA		5%	5%	3.75%	
194K specified company N.A 10%* 7 194.1 Rent (Monetary Limit- Rs. 240000) 2% 2% 2% 1 a) Plant and Machinery b) Land and Buliding or Furniture or Fitting 10% 10% 7 194.1A Payment made on account of transfer of immovable property other than agriculture land. (Monetary Limit- Rs. 50,00,000) 1% 1% 1% 0 194.1B Rent payable by individual not covered u/s. 1941 for land, building, furniture and fittings (Monetary Limit- Rs 50000 p.m) 5% 5% 3 194.1B Rent payable by individual not covered u/s. 1941 for land, building, furniture and fittings (Monetary Limit- Rs 50000 p.m) 5% 5% 3 194.19 Payment of fees for technical services a) Fees for technical services b) Fee in all other cases 10% 2% * 11% 10% 10%<!--</td--><td>194H</td><td>Commission or Brokerage (Monetary Limit - Rs. 15000)</td><td>5%</td><td>5%</td><td>3.75%</td>	194H	Commission or Brokerage (Monetary Limit - Rs. 15000)	5%	5%	3.75%	
a) Plant and Machinery 2% 2% 1 b) Land and Buliding or Furniture or Fitting 10% 10% 7 194-1A Payment made on account of transfer of immovable property other than agriculture land. (Monetary Limit- Rs. 50,00,000) 1% 1% 1% 0 194-1B Rent payable by individual not covered u/s. 1941 for land, building, furniture and fittings (Monetary Limit- Rs 50000 p.m) 5% 5% 3 194.1B Payment of fees for technical services 10% 2% * 1 a) Fees for technical services 10% 2% * 1 b) Fee in all other cases 10% 2% * 1 194-0 provision of service facilitated by it through its digital or electronic facility or platform, to the E-Commerce operator for sale of goods or provision of service facilitated by it through its digital or electronic facility or platform, to the E-Commerce operator lang the previous year does not exceed Rs 5 laes, then it is not subject to tax deduction on production of PAN to E-Commerce Operator N.A 1%* 0 195 Other Payments to Non-Resident / Foreign Company (a) Income from investment made by a Non-Resident Indian Citizen (b) LTGG referred to in Section 115E (c) LTGG referred to in Section 112A (d) STGG under Section 111A (e) Any other LTCG [not covered by Section 10(33), 10(36)	194K		N.A	10%*	7.50%	
194-IA agriculture land. (Monetary Limit- Rs. 50,00,000)1%1%1%0194-IBRent payable by individual not covered u/s. 194I for land, building, furniture and fittings (Monetary Limit- Rs 50000 p.m)5%5%3194.IBPayment of fees for technical services a) Fees for technical services b) Fee in all other cases10%2% *1194.OApplicable for payments by E-Commerce operator for sale of goods or provision of service facilitated by it through its digital or electronic facility In case of E-Commerce Participants In case of E-Commerce Participants encomerce Participants are Individuals/HUF and gross sales/service through subject to tax deduction on production of PAN to E-Commerce OperatorN.A1%*0195Other Payments to Non-Resident / Foreign Company (a) Income from investment made by a Non-Resident Indian Citizen (c) LTCG referred to in Section 115E (c) LTCG referred to in Section 112A (d) STCG under Section 111A (e) Any other LTCG [not covered by Section 10(33), 10(36) and 10(38)] (d) STCG under Section 111A (e) Any other LTCG [not covered by Section 10(33), 10(36) and 10(38)] (d) STCG under section 111A (e) Any other LTCG [not covered by Section 10(33), 10(36) and 10(38)] (d) STCG under section 111A (e) Any other LTCG [not covered by Section 10(33), 10(36) and 10(38)] (d) STCG under section 112A (f) Interest Income on moneys borrowed or debt incurred in foreign currency (not being interest referred to in Section 1194LD or 194LD)20% 20%20%	194-I	a) Plant and Machinery			1.50% 7.50%	
194-1Bfurniture and fittings (Monetary Limit- Rs 50000 p.m)5%5%33194JPayment of fees for technical services a) Fees for technical services10%2% *1a) Fees for technical services10%2% *1b) Fee in all other cases10%10%7194-0provision of service facilitated by it through its digital or electronic facility or platform, to the E-Commerce Participants In case of E-Commerce Participants are Individuals/HUF and gross sales/service 	194-IA		1%	1%	0.75%	
a) Fees for technical services b) Fee in all other cases10% 10%2% * 10%1194-0Applicable for payments by E-Commerce operator for sale of goods or provision of service facilitated by it through its digital or electronic facility or platform, to the E-Commerce Participants In case of E-Commerce Participants are Individuals/HUF and gross sales/service through such E-Commerce Operator during the previous year does not exceed Rs 5 lacs, then it is not subject to tax deduction on production of PAN to E-Commerce OperatorN.A1%*0195Other Payments to Non-Resident / Foreign Company (a) Income from investment made by a Non-Resident Indian Citizen (b) LTCG referred to in Section 115E (c) LTCG referred to in Section 112A (d) STCG under Section 111A (e) Any other LTCG [not covered by Section 10(33), 10(36) and 10(38)] (f) Interest Income on moneys borrowed or debt incurred in foreign currency (not being interest referred to in Sec. 194LB or 194LC or 194LD)20% 20%20%	194-IB		5%	5%	3.75%	
b) Fee in all other cases10%10%7194-0Applicable for payments by E-Commerce operator for sale of goods or provision of service facilitated by it through its digital or electronic facility or platform, to the E-Commerce Participants In case of E-Commerce Participants are Individuals/HUF and gross sales/service through such E-Commerce Operator during the previous year does not exceed Rs 5 laes, then it is not subject to tax deduction on production of PAN to E-Commerce OperatorN.A1%*0195Other Payments to Non-Resident / Foreign Company (a) Income from investment made by a Non-Resident Indian Citizen (b) LTCG referred to in Section 115E (c) LTCG referred to in Section 112A (d) STCG under Section 111A (e) Any other LTCG [not covered by Section 10(33), 10(36) and 10(38)] (f) Interest Income on moneys borrowed or debt incurred in foreign currency (not being interest referred to in Sec. 194LB or 194LC or 194LD)20% 20%20%	194J	-				
194-0 provision of service facilitated by it through its digital or electronic facility or platform, to the E-Commerce Participants In case of E-Commerce Participants are Individuals/HUF and gross sales/service through such E-Commerce Operator during the previous year does not exceed Rs 5 lacs, then it is not subject to tax deduction on production of PAN to E-Commerce Operator N.A 1%* 0 195 Other Payments to Non-Resident / Foreign Company (a) Income from investment made by a Non-Resident Indian Citizen (b) LTCG referred to in Section 115E (c) LTCG referred to in Section 115A (d) STCG under Section 111A (e) Any other LTCG [not covered by Section 10(33), 10(36) and 10(38)] 20% 20% 20% No (f) Interest Income on moneys borrowed or debt incurred in foreign currency (not being interest referred to in Sec. 194LB or 194LC or 194LD) 20% 20%		·			1.50% 7.50%	
195 Other Payments to Non-Resident / Foreign Company (a) Income from investment made by a Non-Resident Indian Citizen (b) LTCG referred to in Section 115E (c) LTCG referred to in Section 112A (d) STCG under Section 111A (e) Any other LTCG [not covered by Section 10(33), 10(36) and 10(38)] (f) Interest Income on moneys borrowed or debt incurred in foreign currency (not being interest referred to in Sec. 194LB or 194LC or 194LD) 20% 20% 	194-O	provision of service facilitated by it through its digital or electronic facility or platform, to the E-Commerce Participants In case of E-Commerce Participants are Individuals/HUF and gross sales/service through such E-Commerce Operator during the previous year does not exceed Rs 5 lacs, then it is not subject to tax deduction on production of PAN to E-Commerce	N.A	1%*	0.75%	
(f) Interest Income on moneys borrowed or debt incurred in foreign currency (not being interest referred to in Sec. 194LB or 194LC or 194LD)20%20%	195	Other Payments to Non-Resident / Foreign Company (a) Income from investment made by a Non-Resident Indian Citizen (b) LTCG referred to in Section 115E (c) LTCG referred to in Section 112A (d) STCG under Section 111A	10% 10% 15%	10% 10% 15%		
		(not being interest referred to in Sec. 194LB or 194LC or 194LD) (g) Fees for technical services payable in pursuance of an agreement approved			No Change	
by the Central Govt. / it is in accordance with industrial policy. 10% 10% (h) Any other income 30% 30%						