



TDS Rate Chart : Resident

Financial Year 2021-22 Assessment Year 2022-23

TDS Rate Chart : Resident

Nature of payments made to resident		Threshold Limit	Company /Firm /Co-op Soc./Local Authority		Individual /HUF		If No PAN Or Invalid PAN
			Applicable from 14-05-2020 to 31-03-2021	w.e.f. 01-04-2021	Applicable from 14-05-2020 to 31-03-2021	w.e.f. 01-04-2021	
Sec.	Description	Amount	Rate %	Rate %	Rate %	Rate %	Rate %
192	Salaries	Slab rate	Slab rate	Slab rate	Slab rate	Slab rate	20 or Normal rate w.e. is higher
192A	Premature payment by PF Organization from EPF A/c	50,000	NA	NA	10	10	34.608 (M.M.R.)
193	Interest on securities - 8% Savings (Taxable) Bonds, 2003 or 7.75% Savings (Taxable) Bonds, 2018, 6% Gold bonds, 1977, 7% gold bonds, 1980 during the F.Y.	10,000	7.5	10	7.5	10	20
	Interest on securities - Interest on securities for money issued by or on behalf of any local authority/statutory corporation, listed debentures of a company (other than demat form), any other interest on securities	2,500 (5,000 for debentures)	7.5	10	7.5	10	20
194	Payment of Dividend	5,000	7.5	10	7.5	10	20
194A	Interest Payable by Banks to Sr. Citizen	50,000	7.5	10	7.5	10	20
	Interest Payable by Banks to others	40,000	7.5	10	7.5	10	20
	Interest Payable by Others	5,000	7.5	10	7.5	10	20
194B	Payment of prize from Wining from Lotteries by any person	10,000	30	30	30	30	30
194BB	Payment of prize from Wining from Horse Race by any person	10,000	30	30	30	30	30
194C	Single Payment to Contractors	30,000	1.5	2	0.75	1	20
	Payment to Contractors - Aggregate during the year	1,00,000	1.5	2	0.75	1	20
194D	Insurance Commission	15,000	3.75	5	3.75	5	20
194DA	Life Insurance Policy	1,00,000	3.75	5	3.75	5	20
194EE	Payment out of deposit under National Saving Scheme (NSS)	2,500	7.5	10	7.5	10	20
194F	Repurchase of units by Mutual Fund Co.	-	15	20	15	20	20
194G	Lottery Commission	15,000	3.75	5	3.75	5	20
194H	Commission or Brokerage	15,000	3.75	5	3.75	5	20
194I	Rent on land, building, furniture and fittings	2,40,000	7.5	10	7.5	10	20
	Rent on plant, machinery or equipments	2,40,000	1.5	2	1.5	2	20
194IA	Transfer of immovable property other than agriculture land	50,00,000	1	0.75	1	0.75	20



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			Applicable from 01-04-2020 to 13-05-2020	Applicable from 14-05-2020 to 31-03-2021	Applicable from 01-04-2020 to 13-05-2020	Applicable from 14-05-2020 to 31-03-2021	
Sec.	Description	Amount	Rate %	Rate %	Rate %	Rate %	Rate %
194IB	Rent payable by individual not covered u/s. 194I for land, building, furniture and fittings	50,000 pm	5	3.75	5	3.75	20
194IC	Payment of monetary consideration under Joint Development Agreements	-	10	7.5	10	7.5	20
194J	Professional Fees other than call centers & technical fees	30,000	10	7.5	10	7.5	20
	Technical fees	30,000	2	1.5	2	1.5	20
	Payment to call center operators	30,000	2	1.5	2	1.5	20
194K	Payment of any income in respect of a) Units of a Mutual Fund as per Section 10(23D) b) Units from the administrator c) Units from specified company	5,000	10	7.5	10	7.5	20
194LA	Compensation on transfer of certain immoveable property than Agriculture Land	2,50,000	10	7.5	10	7.5	20
194 LBA	Income from units of business trust	-	10	7.5	10	7.5	20
	Distribution of rental income to unit holders	-	10	7.5	10	7.5	20
194 LBB	Income in respect of units of investment fund	-	10	7.5	10	7.5	20
194 LBC	Income in respect of investment in securitization fund	-	30	22.5	25	18.75	20 or Normal rate w.e. is higher
194M	Payment made by individual/HUF to contractor or professional for personal use(Even for unaudited assessee)	50,00,000	5	3.75	5	3.75	20
194N	Withdrawal of cash from Banks, Post office or Co-operative banks a) if return of income filed for any of 3 P.Y. b) if return of income not filed for all of 3 P.Y.	1,00,00,000	2	2	2	2	20
		> 20 Lakhs & ≤ 1 Crore	2	2	2	2	20
		> 1 Crore	5	5	5	5	20
194O	Applicable for E-Commerce operator for sale of goods or provision of service facilitated by it through its digital or electronic facility or platform (Applicable from 01.10.2020)	5,00,000 (Only for Individual, HUF)	1	0.75	1	0.75	5
194Q	*Payment to resident for purchase of goods. (Applicable from 01.07.2021)	50,00,000	0.1	0.1	0.1	0.1	20

* Applicable on buyer of goods, where total sales, gross receipts or turnover from the business carried on by him exceeds 10 crore during P.F.Y.



TDS Rate Chart : Resident

Financial Year 2021-22 Assessment Year 2022-23

TDS Rate Chart : Non-Resident		Nature of Payments		Non-Resident Individuals						Non-Resident Co-op. Society/Firm		Non-Domestic Company	
				Non-Resident Individuals		Non-Resident Co-op. Society/Firm		Non-Domestic Company					
				Sec.	Description	≤ ₹ 50 Lakh	≤ ₹ 50 Lakh but ≤ ₹ 1 Crore	≤ ₹ 1 Crore but ≤ ₹ 2 Crore	≤ ₹ 2 Crore but ≤ ₹ 5 Crore	≤ ₹ 5 Crore	≤ ₹ 1 Crore	≥ ₹ 1 Crore	≤ ₹ 1 Crore
		TDS SC : Nil + HEC : 4%	TDS SC : 10%+ HEC : 4%	TDS SC : 15%+ HEC : 4%	TDS SC : 25%+ HEC : 4%	TDS SC : 37%+ HEC : 4%	TDS SC : Nil + HEC : 4%	TDS SC : Nil + HEC : 4%	TDS SC : 2%+ HEC : 4%	TDS SC : 5%+ HEC : 4%			
		Slab Rate	Slab Rate	Slab Rate	Slab Rate	Slab Rate	Slab Rate	Slab Rate	Slab Rate	Slab Rate			
192	Salaries	10.4	11.44	11.96	13	14,248	NA	NA	NA	NA			
192A	Premature payment by PF Organization from EPF A/c	31.2	34.32	35.88	39	42,744	31.2	34,944	31.2	31,824			
194B	Payment of prize from Winning from Lotteries by any person	31.2	34.32	35.88	39	42,744	31.2	34,944	31.2	31,824			
194BB	Payment of prize from Winning from Horse Race by any person	20.8	22.88	23.92	26	28,496	20.8	23,296	20.8	21,216			
194E	Payment to Non-Resident Sportsmen or Sports Association.	10.4	11.44	11.96	13	14,248	NA	NA	NA	NA			
194EE	Payment of NSS Deposits	20.8	22.88	23.92	26	28,496	NA	NA	NA	NA			
194F	Repurchase of units by Mutual Funds / UTI (No minimum payment)	5.2	5.72	5.98	6.5	7,124	5.2	5,824	5.2	5,304			
194G	Commission on Sale of Lottery tickets	5.2	5.72	5.98	6.5	7,124	5.2	5,824	5.2	5,304			
194LB	Payment of interest on infrastructure debt fund to Non-Resident or foreign company	5.2	5.72	5.98	6.5	7,124	5.2	5,824	5.2	5,304			
194LBA	Income distribution by a Investment Fund received or receivable by it from a SPV	5.2	5.72	5.98	6.5	7,124	5.2	5,824	5.2	5,304			
	Income from units of business trust, dividend referred to in sub-section (7) of section 115-O	10.4	11.44	11.96	13	14,248	10.4	11,648	10.4	10,61			
194LBB	Distribution of rental income to unit holders Investment fund paying an income to a unit holder [other than income which is exempt under Section 10(23FBB)]	31.2	34.32	35.88	39	42,744	31.2	34,944	31.2	34,944			
		31.2	34.32	35.88	39	42,744	31.2	34,944	31.2	34,944			
194LBC	Income distribution by a Securitisation Trust u/s 115TCA	31.2	34.32	35.88	39	42,744	31.2	34,944	31.2	34,944			
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	5.2	5.72	5.98	6.5	7,124	5.2	5,824	5.2	5,304			



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Sec.	Nature of Payments	Non-Resident Individuals						Non-Resident Co-op. Society/Firm		Non-Domestic Company	
		≤ ₹ 50 Lakh	≤ ₹ 50 Lakh but ≤ ₹ 1 Crore	≤ ₹ 1 Crore but ≤ ₹ 2 Crore	≤ ₹ 2 Crore but ≤ ₹ 5 Crore	≤ ₹ 5 Crore	≤ ₹ 1 Crore	≥ ₹ 1 Crore	≤ ₹ 1 Crore	≤ ₹ 1 Crore but ≤ ₹ 10 Crore	
	Description	TDS SC: 4% HEC: 4%	TDS SC: 10%+ SC: 15%+ SC: 25%+ SC: 37%+ HEC: 4%	TDS SC: 4% HEC: 4%	TDS SC: 4% HEC: 4%	TDS SC: 12%+ SC: Nil+ HEC: 4%	TDS SC: 12%+ SC: Nil+ HEC: 4%	TDS SC: 2%+ SC: 5%+ HEC: 4%	TDS SC: 2%+ SC: 5%+ HEC: 4%	TDS SC: 2%+ SC: 5%+ HEC: 4%	
194LC	Income by way of interest by an Indian specified company on rupee denominated bond/ any long-term bonds from outside India, which is listed only on a recognized stock exchange located in any International Financial Services Centre	4.16	4.576	4.784	5.2	5.6992	4.16	4.6592	4.16	4.2432	4.368
194LD	Payment of interest on rupee denominated bond or an Indian Company or Government securities to a Foreign Institutional Investor or a Qualified Foreign Investor	5.2	5.72	5.98	6.5	7.124	5.2	5.824	5.2	5.304	5.46
195	Company Income from investment made by a Non-Resident Indian Citizen	20.80	22.88	23.92	26.00	28.496	NA	NA	NA	NA	NA
	LTCG referred to in Section 115 or 112(1)(c)(iii)	10.40	11.44	11.96	13.00	14.248	10.40	11.648	10.40	10.608	10.92
	LTCG referred to in Section 112A	10.40	11.44	11.96	11.96	11.94	10.40	11.648	10.40	10.608	10.92
	STCG under Section 111A	15.60	17.16	17.94	17.94	17.94	15.60	17.472	15.60	15.912	16.38
	Any other LTCG (not covered by Section 10(33), 10(36) and 112A)	20.80	22.88	23.92	26.00	28.496	20.80	23.296	20.80	21.216	21.84
	Interest income on moneys borrowed or debt incurred in foreign currency (not being interest referred to in Sec. 194LB or 194LC)	20.80	22.88	23.92	26.00	28.496	20.80	23.296	20.80	21.216	21.84
	Dividend Income	20.80	22.88	23.92	23.92	23.92	20.80	23.296	20.80	21.216	21.84
	Royalty (on or after April 1, 1976)	10.40	11.44	11.96	13.00	14.248	10.40	11.648	10.40	10.608	10.92
	Fees for technical services (on or after April 1, 1976)	10.40	11.44	11.96	13.00	14.248	10.40	11.648	10.40	10.608	10.92
	Any other income	31.20	34.32	35.88	39.00	42.744	31.20	34.944	41.60	42.432	43.68
196A	Income of units of non resident/foreign company	20.80	22.88	23.92	26.00	28.496	20.80	23.296	20.80	21.216	21.48
196B	Income from units (including long-term capital gain on transfer of such units) to an offshore fund	10.4	11.44	11.96	13	14.248	10.4	11.65	10.4	10.61	10.92
196C	Income from foreign currency bonds or GDR of an Indian company (including long-term capital gain on transfer of such bonds or GDR)	10.4	11.44	11.96	13	14.248	10.4	11.65	10.4	10.61	10.92
196D	Income of Foreign Institutional Investors from securities (not being dividend or capital gain arising from such securities)	20.8	22.88	23.92	26	28.496	20.8	23.296	20.8	21.216	21.84

SC : Surcharge, HEC : Health & Education Cess