

TDS Rates for Financial Year 2011-12 (A.Y. 2012-2013)

PARTICULARS			DUE DATE		RATES		
Section	Nature of Payment	Criteria for Deduction	Actual Payment/Credit	Credit / Provision for the Entire March	If the recipient is a Company	If recipient is an Individual, Firm, LLP, HUF, or Co-op. Society	Invalid PAN No. / No PAN
Sec-195	Payment to Non Resident				IT	IT	IT
a	Income from Foreign Exchange Assets payable to an Indian Citizens	Any Sum Paid	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	NA	20.00	20.00
b	Income by way of Long Term Capital Gains - 115E	Any Sum Paid	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	NA	10.00	20.00
c	Short Term Capital Gain - 111A	Any Sum Paid	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	10.00	10.00	20.00
d	Long Term Capital Gains other than 10(33), 10(36) & 10(38)	Any Sum Paid	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	20.00	20.00	20.00
e	Income by way of Interest payable by Government/Indian Concerns on Money borrowed in Foreign Currency	Any Sum Paid	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	20.00	20.00	20.00
f	Royalty agreement before June 1, 1997	Any Sum Paid	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	30.00	30.00	20.00
f	Royalty agreement after May 31, 1997 & before June 1, 2005	Any Sum Paid	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	20.00	20.00	20.00
f	Royalty agreement after June 1, 2005	Any Sum Paid	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	10.00	10.00	20.00
h	Fees for technical Services before June 1997	Any Sum Paid	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	30.00	30.00	20.00
h	Fees for technical Services May 31, 1997 & before June 1, 2005	Any Sum Paid	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	20.00	20.00	20.00
h	Fees for technical Services June 1, 2005	Any Sum Paid	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	10.00	10.00	20.00
i	Any other Income if recipient is a Non Resident & non corporate assessee	Any Sum Paid	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	NA	30.00	20.00
j	Any other Income if recipient is a Non Domestic Company	Any Sum Paid	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	40.00	NA	20.00

Note : 1) Rate of deduction in case of non-domestic companies having income more than Rs. 1 Crore will be increased by surcharge @ 2.5%.

2) Rate of deduction in case of all NRIs including non-domestic companies will be increased by education cess @ 3.0%

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PARTICULARS			DUE DATE		Rate applicable (in %)			
Section	Nature of Payment	Criteria for Deduction	Actual Payment/Credit	Credit / Provision for the Entire March	If the recipient is a Company	If recipient is a Co-op. Society, Firm, LLP	If recipient is an Individual, HUF	Invalid PAN No. / No PAN
Sec-194A	Interest from Banks, Post Office, Co-op Soc.	Payment in excess of Rs. 10,000 p.a	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	20.00	10.00	10.00	20.00
Sec-194A	Other Interest	Payment in excess of Rs. 5,000 p.a	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	20.00	10.00	10.00	20.00
Sec-194B	Winnings from Lottery of Crossword Puzzle	Payment in excess of Rs. 10,000 p.a	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	NA	NA	30.00	30.00
Sec-194BB	Winnings from Horse Race	Payment in excess of Rs. 5,000 p.a	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	NA	NA	30.00	30.00
Sec-194C	Contracts including Sub-Contracts and Advertisements	Payment in excess of Rs. 30,000 per contract or Rs. 75,000 p.a	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	2.00	2.00	1.00	20.00
Sec-194D	Insurance Commission	Payment in excess of Rs. 20,000 p.a.	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	10.00	10.00	10.00	20.00
Sec-194H	Commission or Brokerage	Payment in excess of Rs. 5,000 p.a	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	10.00	10.00	10.00	20.00
Sec-194J	Professional Charges	Payment in excess of Rs. 30,000 p.a	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	10.00	10.00	10.00	20.00
Sec-194I	Rent of Land, Building, Furniture and Fittings	Payment in excess of Rs. 1,80,000 p.a	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	10.00	10.00	10.00	20.00
Sec-194I	Rent of Plant & Machinery	Payment in excess of Rs. 1,80,000 p.a	One week from the last day of the month in which deduction is made	With in One Months from the end of the month in which deduction is made.	2.00	2.00	2.00	20.00
Sec-194LA	Payment of Compensation on compulsory acquisition of Immovable Property	Payment in excess of Rs. 1,00,000 p.a	On the date of deduction	With in One Months from the end of the month in which deduction is made.	10.00	10.00	10.00	20.00

TCS Rates for Financial Year 2011-12 (A.Y. 2012-2013)

Section	Nature of Payment	Individual, HUF, BOI, AOP	Firms & LLP	Co-op. Soc. Local Authority	Company
206C	Scrap	1.00	1.00	1.00	1.00
206C	Tendu leaves	5.00	5.00	5.00	5.00
206C	Timber obtained by any mode and any other forest produce	2.5	2.5	2.5	2.5
206C	Alcoholic liquor for human consumption and Indian made foreign liquor	2.5	2.5	2.5	2.5
206C	Parking lot, tall plaza, mining and quarrying	2.00	2.00	2.00	2.00