

TDS Rate Chart For Financial Year 2021-22 and Assessment Year 2022-23

Section of the Income-tax Act	Nature of Payment	Rate of TDS	Remarks
193	Interest on Securities	10%	-
194	Dividend	10%	As per Budget 2021- No TDS needs to be deducted to AIF Category III.
194A	Interest other than interest on securities	10%	-
194B	Winnings from lotteries, crossword puzzles, card games and other games	30%	
194C	Payment of Contractors and sub-contractors	1% (individual/HUF) 2% (others)	-

194D	Insurance Commission	5% (Individual) 10% (Companies)	-
194DA	Payment in respect of life insurance policy	5%	-
194E	Payment to non-resident sportsmen/sports association	20%	The rate of TDS shall be increased by applicable surcharge and Health & Education cess.
194EE	Payments in respect of deposits under National Savings Scheme	10%	7.5%
194F	Payments on account of re-purchase of Units by Mutual Funds or UTI	20%	-
194G	Commission, prize etc., on sale of lottery tickets	5%	-
194H	Commission or brokerage	5%	-
194-I(a)	Rent for plant and machinery	2%	-

194-I(b)	Rent for immovable property	10%	-
194-IA	Payment for acquisition of immovable property	1%	-
194-IB	Payment of rent by individual or HUF	5%	-
194-IC	Payment for Joint Development Agreements	10%	-
194J	Fee for Professional or Technical Services (FTS), Royalty, etc.	2% (FTS, certain royalties, call centre) 10% (others)	-
194K	Payment of dividend by Mutual Funds	10%	-
194LA	Payment of Compensation on acquisition of immovable property	10%	-
194LBA(1)	Payment of income by Business trust	10%	-

194LBB(i)	Payment of income by Investment fund	10%	-
194LBC(1)	Income by securitization trust	25% (Individual/HUF) 30% (Others)	-
194M	Payment to commission, brokerage etc. by Individual and HUF	5%	-
194N	Cash withdrawal during the previous year from one or more account maintained by a person with a banking company, co-operative society engaged in business of banking or a post office	2% / 5%	-
194-O	TDS on e-commerce participants	1%	-
194Q	Purchase of goods (applicable w.e.f 01.07.2021)	0.10%	A new section 194Q is proposed to be inserted to provide for deduction of TDS by person responsible

			for paying any sum to any resident for purchase of goods @ 0.1%.
195	Payment of any other sum to a Non-resident		The rate of TDS shall be increased by applicable surcharge and Health & Education cess.
195	(a) Investment made by a Non-resident Indian Citizen	20%	-
195	(b) Long-term capital gains referred to in Section 115E in case of a Non-resident Indian Citizen	10%	-
195	(c) Long-term capital gains referred to in sub-clause (iii) of clause (c) of sub-Section (1) of Section 112	10%	-
195	(d) Long-term capital gains as referred to in Section 112A	10%	-

195	(e) Short-term capital gains referred to in Section 111A	15%	-
	(f) Any other income by way of long-term capital gains	20%	-
	(g) Income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in Section 194LB or Section 194LC)	20%	-
	(h) Any other Income	30%	-