



New and Revised TDS rate chart for the period of 14.05.2020 to 31.03.2021

Section of the Income-tax Act	Nature of Payment	Existing Rate of TDS	Reduced rate from 14/05/2020 to 31/03/2021
193	Interest on Securities	10%	7.5%
194	Dividend	10%	7.5%
194A	Interest other than interest on securities	10%	7.5%
194C	Payment of Contractors and sub-contractors	1% (individual/HUF) 2% (others)	0.75% (individual/HUF) 1.5% (others)
194D	Insurance Commission	5%	3.75%
194DA	Payment in respect of life insurance policy	5%	3.75%

Email ID: info@ebizfiling.com

Phone No: +919643203209

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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%	15%
194G	Commission, prize etc., on sale of lottery tickets	5%	3.75%
194H	Commission or brokerage	5%	3.75%
194-I(a)	Rent for plant and machinery	2%	1.5%
194-I(b)	Rent for immovable property	10%	7.5%
194-IA	Payment for acquisition of immovable property	1%	0.75%
194-IB	Payment of rent by individual or HUF	5%	3.75%
194-IC	Payment for Joint Development Agreements	10%	7.5%

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194J	Fee for Professional or Technical Services (FTS), Royalty, etc.	2% (FTS, certain royalties, call centre) 10% (others)	1.5% (FTS, certain royalties, call centre) 7.5% (others)
194K	Payment of dividend by Mutual Funds	10%	7.5%
194LA	Payment of Compensation on acquisition of immovable property	10%	7.5%
194LBA(1)	Payment of income by Business trust	10%	7.5%
194LBB(i)	Payment of income by Investment fund	10%	7.5%
194LBC(1)	Income by securitisation trust	25% (Individual/HUF) 30% (Others)	18.75% (Individual/HUF) 22.5% (Others)
194M	Payment to commission, brokerage etc. by Individual and HUF	5%	3.75%
194-O	TDS on e-commerce participants	1% (w.e.f. 1.10.2020)	0.75%

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