

TDS AY 2013-14

The Rate Chart for the Financial Year 2012-13 i.e. Assessment Year 2013-14 is tabulated below:

TDS Rates Chart Financial Year 2012-13 (Assessment Year 13-14)

Sl. No.	Section Of Act	Nature of Payment in brief	Cut Off Amount		Rate %	
			01.04.2012	01.07.2012	HUF/IND	Others
1	192	Salaries	Salary income must be more than exemption limit after deductions.		Average Rate	
2	193	Interest on debentures	2500	5000	10	10
3	194	Deemed dividend	-	-	10	10
4	194A	Interest other than Int. on securities (by Bank)	10000	10000	10	10
4A	194A	Interest other than Int. on securities (By others)	5000	5000	10	10
5	194B	Lottery / Cross Word Puzzle	10000	10000	30	30
6	194BB	Winnings from Horse Race	5000	5000	30	30
7	194C(1)	Contracts	30000	30000	1	2
8	194C(2)	Sub-contracts/ Advertisements	30000	30000	1	2
9	194D	Insurance Commission	20000	20000	10	10
10	194EE	Payments out of deposits under NSS	2500	2500	20	-
11	194F	Repurchase of units by MF/UTI	1000	1000	20	20
12	194G	Commission on sale of lottery tickets	1000	1000	10	10
13	194H	Commission or Brokerage	5000	5000	10	10
14	194I	Rent (Land & building)	180000	180000	10	10
		Rent (P & M , Equipment, furniture & fittings)	180000	180000	2	2
15	194J	Professional/Technical charges/Royalty & Non-compete fees	30000	30000	10	10
16	194J(1)(ba)	Any remuneration or commission paid to director of the company(Effective from 1 July 2012)	NA	NIL	10	10
17	194LA	Compensation on acquisition of immovable property	100000	200000	10	10
18	194LLA	Payment on transfer of certain immovable property other than agricultural land(applicable only if amount exceeds : (a) INR 50 lakhs in case such property is situated in a specified urban agglomeration; or(b) INR 20 lakhs in case such property is situated in any other area) (Effective from 1 October 2012)	NA	(a) INR 50 lakhs in case such property is situated in a specified urban agglomeration; or(b) INR 20 lakhs in case such property is situated in any other area) (Effective from 1 October 2012)	1	1