

TDS RATES

Rates of TDS for A.Y. 2014-15 (i.e. for F.Y. 2013-14)

Sl. No.	Particulars	Basic Tax Rate	IT	SC	EC	Total
1	Interest other than Interest on Securities (above Rs.5,000/-) Sec.194 A					
	❖ In case of payment to any person	10%	10	0	0	10.00
	□					
2	Payment to Contractors (total payment above Rs.75000/- p.a. & single payment above Rs.30,000/-) Sec. 194C					
	❖ In case of payment to Individuals, HUF	1%	1	0	0	1.00
	❖ In case of Co-operative Societies, Firm, Local Authorities, Companies, AOP & BOI.	2%	2	0	0	2.00
	□					
3	Payment to Professionals, Technical Services, Royalty (above Rs.30,000/-) & Directors Fees- Sec.194J					
	❖ In case of payment to any person	10%	10	0	0	10.00
	□					
4	Payment for Rent (above Rs.1,80,000/-) Section 194 I					
	▶ PROPERTY, FURNITURE & FITTINGS					
	❖ In case of payment to any person	10%	10	0	0	10.00
	□					
	▶ MACHINERY, PLANT & EQUIPMENT					
	❖ In case of payment to any person	2%	2	0	0	2.00
	□					
5	Payment of Commission & Brokerage (above Rs.5000/-) except Stock Brokerage Sec. 194 H					
	❖ In case of payment to any person	10%	10	0	0	10.00
	□					