

# TDS RATES FOR FY 2018-19

TDS Rates for FY 2018-19 (AY 2019-20) w.e.f. 01-06-2018

Section	For Payment of	On Payments Exceeding (Threshold limit)	Individual / HUF
			TDS Rate (%)
192	Salary Income	Income Tax Slab	Slab rates
192 A	EPF - Premature withdrawal	Rs 50,000	If no Pan, TDS @ 30%
193	Interest on Securites	Rs. 10,000	10%
193	Interest on Debentures	Rs 5,000	10%
194	Dividend (Dividend other than listed companies)	NA	10%
194 A	Interest other than on securities by banks / post office	Rs. 10,000 (Rs 50,000 for Senior Citizens)	10%
194 A	Interest other than on securities by others	Rs. 5,000	10%
194 B	Winnings from Lotteries / Puzzle / Game	Rs. 10,000	30%
194 BB	Winnings from Horse Race	Rs. 10,000	30%
194 D	Payment of Insurance Commission (Form 15G/H can be submitted)	Rs. 15,000	5%
194DA	Payment in respect of Life Insurance Policy	Rs 1,00,000	1%
194 EE	Payment of NSS Deposits	Rs 2,500	10%
194 G	Commission on Sale of Lottery tickets	Rs 15,000	5%
194 H	Commission or Brokerage	Rs 15,000	5%
194 I	Rent of Land, Building or Furniture	Rs. 1,80,000	10%
	Rent of Plant & Machinery	Rs. 1,80,000	2%
194 IB	Rent (Tenant has to deduct TDS) (Individuals who are not liable to Tax Audit)	Rs 50,000 (per month)	5%
194 IA	Transfer of Immovable Property , other than Agricultural land	Rs. 50 lakh	1%
194 L B	Interest from Infrastructure Bond	NA	5%
194 LD	Interest on certain bonds and govt. Securities	NA	5%

NA - Not Applicable

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