

Tds Rates for financial year 2011-12 and assessment year 2012-13

TDS RATE CHART FINANCIAL YEAR 2011-12 (ASSESSMENT YEAR 12-13)						
Sl. No.	Section Of Act	Nature of Payment in brief	CUT OFF AMOUNT		Rate %	
			30.06.2010	01.07.2010	HUF/IND	OTHERS
1	192	Salaries	Salary income must be more then exemption limit after deductions.		Average Rate	
2	193	Interest on Securities	-	-	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	5000	10000	30	30
6	194BB	Winnings from Horse Race	2500	5000	30	30
7	194C(1)	Contracts	20000	30000	1	2
8	194C(2)	Sub-contracts/ Advertisements	20000	30000	1	2
9	194D	Insurance Commission	5000	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	2500	5000	10	10
14	194I	Rent (Land & building)	120000	180000	10	10
		Rent (P & M , Equipment, furniture & fittings)	120000	180000	2	2
15	194J	Professional/Technical charges/Royalty & Non-compete fees	20000	30000	10	10
16	194LA	Compensation on acquisition of immovable property	100000	100000	10	10

TDS rates for the financial year 2010-11 is also same .