

### Frequently required TDS Rates for AY 2016-17

Sec	Nature of payment	Annual Threshold	Rates for Indl./ HUF	Rates in other cases
192	Salaries	NA	Average rate	NA
192A <sup>1</sup>	Payment of accumulated balance due to an employee	30,000	10%	NA
194A	Interest other than interest on securities (By Bank)	10,000	10%	10%
194A	Interest other than interest on securities (By others)	5,000	10%	10%
194C	Contracts – Single transaction	30,000	1%	2%
194C	Contracts – Annual Aggregate	75,000	1%	2%
194H	Brokerage/ Commission	5,000	10%	10%
194I	Rent – Immovable property	1.8 Lakhs	10%	10%
194I	Rent – Machinery, Furniture, equipment	1.8 Lakhs	2%	2%
194-IA	Purchase of Immovable Property	50 Lakhs	1%	1%
194J	Professional Fees	30,000	10%	10%
194J	Amounts paid to Directors (not being employees of the co.)	NA	10%	10%
194LA	Compensation on compulsory acquisition of immovable property	2,00,000	10%	10%
206AA	Where deductee does not hold PAN or the PAN is invalid	Various	20%	20%

<sup>1</sup> Applicable from 01-04-2015( AY :2016-17)