



# Periodic Table of TDS

Int. - securities <b>193</b> 10%	Goods purchased <b>194Q</b> 0.1%							Any other payment to non-resident <b>195</b> 10%-50%			
Insurance comm. <b>194D</b> 5% or 10%	Commission <b>194M</b> 5%	<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; padding: 5px; margin-right: 10px;">Section No.</div> <div style="border: 1px solid black; padding: 5px; margin-right: 10px;"><b>192A</b></div> <div style="margin-right: 10px;">→</div> <div style="margin-right: 10px;">Nature of payment</div> <div style="margin-right: 10px;">→</div> <div style="border: 1px solid black; padding: 5px; margin-right: 10px;">EPF</div> <div style="margin-right: 10px;">→</div> <div style="margin-right: 10px;">TDS Rate</div> <div style="margin-right: 10px;">→</div> <div style="border: 1px solid black; padding: 5px; margin-right: 10px;">10%</div> </div>						Payment to Sportsmen <b>194E</b> 20%	Dividend-Mutual fund <b>196A</b> 20%		
Purchase of Immovable property <b>194-IA</b> 1%	Payment to Contractors <b>194M</b> 5%	Transfer of Virtual Digital Asset (VDA) <b>194S</b> 1%							Winnings from online games <b>194BA**</b> 30%	Int. - Infra. Debt Fund <b>194LB</b> 5%	Income from foreign currency units <b>196B</b> 10%
Rent <b>194-IB</b> 5%	FTS <b>194M</b> 5%	Salary <b>192</b> Applicable Rate	EPF withdrawal <b>192A</b> 10%	Winnings from lotteries, gambling or betting <b>194B</b> 30%	Race horses winnings <b>194BB</b> 30%	Payment in respect of NSC <b>194EE</b> 10%	Units repurchased by mutual fund <b>194F</b> 20%	Cash withdrawal <b>194N</b> 2% or 5%	Int. - foreign borrowings <b>194LC</b> 4% or 5% or 9%	Income from Bonds or GDRs <b>196C</b> 10%	
JDA <b>194-IC</b> 10%	Royalty <b>194M</b> 5%	Benefit or Perquisite arising from business or profession <b>194R</b> 10%	Int. - non securities <b>194A</b> 10%	Contractors <b>194C</b> 1% or 2%	Commission <b>194H</b> 5%	Rent <b>194I</b> 2% or 10%	FTS <b>194J</b> 2% or 10%	Royalty <b>194J</b> 2% or 10%	Int. - RDBs etc. <b>194LD</b> 5%	Income payable to FIs <b>196D</b> 20% or DTAA	
Dividend-Mutual fund <b>194K</b> 10%	Payment by e-commerce operator <b>194-O</b> 1%	Dividend <b>194</b> 10%	Payment in respect of Life insurance <b>194DA</b> 5%	Compensation on compulsory acquisition <b>194LA</b> 10%	Interest or pension* <b>194P</b> Rates in force	Comm. on sale of lottery tickets <b>194G</b> 5%	Income distributed by Business trust <b>194LBA</b> 10% or Rates in force	Income in respect of units of AIFs <b>194LBB</b> 10% or Rates in force	Income in respect of investment in Securitisation trust <b>194LBC</b> 25% or 30% or rate in force	Income payable to AIFs <b>196D</b> 10%	

\* Section 194P has not prescribed the time at which deduction is required to be made, we have assumed that deduction is to be made at the time of payment.

\*\* Tax shall be deducted under Section 194BA at the end of the financial year or at the time of withdrawal, as the case may be

Deductee	Resident	Resident or Non-Resident	Resident	Resident or Non-Resident	Non-Resident	Resident†
Event of deduction	Payment or Credit	Payment	Payment	Payment or Credit	Payment or Credit	Payment or Credit

† Individual or HUF liable to deduct if turnover/receipts exceeds Rs. 1.00/0.50 crore