

TDS(tax deducted at Source) Rate chart For Financial Year 2010-11

		Threshold limit		Company, firm. Co-op Society, Local authority	HUF , Individual
Section	Nature of payments	up to 30.06.10	w.e.f 01.07.10	Rate in %	
194C	Payment to Contractors , Advertisement /Sub Contractor , Payment to Transporter	20000(50000 in a year)	30000 (75000 IN year)	2	1
194D	Insurance Commission	5000	20000	10	10
194H	Commission/Brokerage	2500	5000	10	10
194I	Rent-property	120000	180000	10	10
194I	Rent-Plant / Machinery	120000	180000	2	2
194J	Professional Fees	20000	30000	10	10

- For Section 194C Rs. 20000 for single payment & Rs. 50000/75000 for aggregate Payment during a financial year.
- Surcharge and Cess Is not applicable on TDS from 01.04.2009 on any payment made to resident.
- If pan not provided by the deductee then rate as per above table or 20% which ever is higher is to be charged.(effective from 01.04.2010 section 206AA)