

TDS Rate Chart For FY 2022-23 in PDF Download(arthikdisha.com)

Sl. No.	Nature of Payment	Section	Annual Threshold Limit (₹)	TDS Rate FY 2022-23 (Individual/HUF)	TDS Rate FY 2022-23 (Company)
1	Payment of Salary(Old and New Tax Regime)	192	Slab rate	No TDS Rate.Slab rate is applicable	N.A
2	Premature withdrawal from EPF A/C before 5 Years completion time as the subscriber	192A	₹ 50,000	10%	N.A
3	Payment of Interest on Securities by company	193	₹5,000-For Debentures. ₹10,000-For GOI Taxable Bonds	10%	10%
4	Payment of Dividend by a Company	194	₹5,000(Taxable in the hands of Recipient only w.e.f 01.04.2020)	10%	10%
5	Payment of Interest by Bank to Non-Sr. Citizen(below 60 Years of age)	194A	₹ 40,000	10%	N.A
5A	Payment of Interest by Bank to Sr. Citizen	194A	₹ 50,000	10%	N.A
5B	Interest other than on Securities(Not covered by Section 193)	194A	₹ 5,000	10%	10%
6	Winning from Lotteries by a person	194B	₹ 10,000	30%	30%
7	Winning from Horse Race by a person	194BB	₹ 10,000	30%	30%
8	Payment to Contractors (Non-Company deductee)	194C	₹30,000 in a single bill or ₹1 Lakh aggregate bills during the year	1%	2%
9	Payment to Contractors (Company deductee)	194C	₹30,000 in a single bill or ₹1 Lakh aggregate bills during the year	2%	2%
10	Payment to Transporter not covered U/S 44AE where the Transporter owns more than 10 goods carriages.	194C	₹30,000 in a single bill or ₹75,000 aggregate bills during the year	1%	2%
11	Payment of Insurance Commission to agents by Insurance Company	194D	₹ 15,000	5%	10%

Sl. No.	Nature of Payment	Section	Annual Threshold Limit (₹)	TDS Rate FY 2022-23 (Individual/HUF)	TDS Rate FY 2022-23 (Company)
12	Payment in respect of maturity of Life Insurance Policy by Life Insurance Company	194DA	₹1 Lakh	5%	5%
13	Payment to NRI sportsman or association by any person or organization	194E	No Limit	20%	20%
14	Payment out of deposit under National Saving Scheme (NSS)	194EE	₹ 2,500	10%	10%
15	Payment for the repurchase of units by UTI or other Mutual Fund	194F	No Limit	20%	20%
16	Payment of Lottery Commission	194G	₹ 15,000	5%	5%
17	Payment of commission or Brokerage	194H	₹ 15,000	5%	5%
18	Payment for rent on Plant and Machinery	194I(a)	₹ 240,000	2%	2%
19	Payment for rent on Land, Building, Furniture and Fittings	194I(b)	₹ 240,000	10%	10%
20	Payment made on account of transfer of immovable property other than agriculture land	194IA	₹50 Lakh	1%	1%
21	Payment of Rent by Individuals or HUF not liable to Tax Audit and such rent is not covered U/S 194I	194IB	₹50,000(P.M)	5%	N.A
22	Payment of Professional Fees(other than Call Centers)	194J	₹ 30,000	10%	10%
23	Payment of Professional Fees to Call Centers	194J	₹ 30,000	2%	2%
24	TDS on compensation for compulsory acquisition of immovable property other than agricultural land	194LA	₹ 250,000	10%	10%

Sl. No.	Nature of Payment	Section	Annual Threshold Limit (₹)	TDS Rate FY 2022-23 (Individual/HUF)	TDS Rate FY 2022-23 (Company)
25	Certain payments such as Commission, Brokerage, Contractual Fees, Professional Fees by Individual/HUF not liable to deduct TDS under Section 194C, 194H, and 194J	194M	₹ 5,000,000	5%	-
26	Cash withdrawal from a Bank, Banking Company, Post Office or a Co-operative Society exceeding a certain amount	194N	₹ 10,000,000	2%	-
26A	Cash withdrawal in case person not filing ITR for last 3 years and the original ITR filing due date expired	194N	₹20,00,000- ₹1,00,00,000 and More than ₹1 Crore	2% 5%	-
27	Payment or Credit of amount by the e-commerce operator to e-commerce Participant	194O	₹ 500,000	1% 5%(No PAN)	1% 5%(No PAN)
28	TDS on Payment of pension or interest to Senior citizens more than 75 years age	194P	Basic Exemption Limit	Normal Slab Rate	-
29	TDS on Purchase of Goods (applicable w.e.f 01.07.2021)	194Q	₹ 5,000,000	0.10%	0.10%
30	TDS on Sale of Virtual Digital Assets(VDA)	194S	₹50,000 for Specified Person ₹10,000 for Others	1%	1%