

Financial Year 2016-17								
Nature of Payment Made To Residents	Threshold (₹)	Company / Firm / Co-operative Society / Local Authority	Individual / HUF	If No / Invalid PAN	Non Residents other than company (if income exceeds Rs.1 Crore)	Non Resident companies if income is between Rs.1 Crore and 10 Crore	Non Resident companies if income is greater than Rs.10 Crore	Surcharge on Cooperative Society & Firms in case of Non-Residents(if income exceeds Rs. 1 crore)
Section - Description		IT Rate (%)	IT Rate (%)	IT Rate (%)	Surcharge Rate (%)	Surcharge Rate (%)	Surcharge Rate (%)	Surcharge Rate (%)
192 - Salaries	-	NA	Average rates as applicable	30	-	-	-	-
192A - Payment of accumulated balance due to an employee. (applicable from 01.06.2015)	30000	-	10% (1-April-2016 to 31-May-2016) 10% (1-Jun-2016 to 31-Mar-2017)	30	-	-	-	-
193 - Interest on securities	10000	10	10	20	-	-	-	-
194 - Dividends	2500	10	10	20	-	-	-	-
194A - Interest other than interest on securities - Others	-	10	10	20	-	-	-	-
194A - Banks	10000	10	10	20	-	-	-	-
194B - Winning from Lotteries	10000	30	30	30	15	2	5	12
194BB - Winnings from Horse Race	5000 (1-April-2016 to 31-May-2016) 10000 (1-Jun-2016 to 31-Mar-2017)	30	30	30	15	2	5	12
194 C - Payment to Contractors	-	-	-	-	-	-	-	-
Payment to Contractor	75000 (1-April-2016 to 31-May-2016) 100000 (1-April-2016 to 31-Mar-2017)	2	1	20	-	-	-	-
- Contractor - Transporter who has provided valid PAN	-	-	-	20	-	-	-	-
194D - Insurance Commission	20000 (1-April-2016 to 31-May-2016) 15000 (1-June-2016 to 31-Mar-2017)	10	5	20	-	-	-	-
194DA Payment in respect of life insurance policy(applicable from 01.10.2014)	100000	2 % (1-April-2016 to 31-May-2016) 1 % (1-June-2016 to 31-Mar-2017)	2 % (1-April-2016 to 31-May-2016) 1 % (1-June-2016 to 31-Mar-2017)	20	-	-	-	-
194E - Payment to Non-Resident Sportsmen or Sports Association	-	20	20	20	12	2	5	-
194EE - Payments out of deposits under NSS	2500	20% (1-April-2016 to 31-May-2016) 10% (1-Jun-2016 to 31-Mar-2017)	20% (1-April-2016 to 31-May-2016) 10% (1-Jun-2016 to 31-Mar-2017)	20	15	2	5	12
194F - Repurchase Units by MFs	0	20	20	20	15	2	5	12
194G - Commission - Lottery	1000 (1-April-2016 to 31-May-2016) 15000 (1-Jun-2016 to 31-Mar-2017)	10% (1-April-2016 to 31-May-2016) 5 % (1-Jun-2016 to 31-Mar-2017)	10% (1-April-2016 to 31-May-2016) 5 % (1-Jun-2016 to 31-Mar-2017)	20	15	2	5	12
194H - Commission / Brokerage	5000 (1-April-2016 to 31-May-2016) 15000 (1-Jun-2016 to 31-Mar-2017)	10% (1-April-2016 to 31-May-2016) 5 % (1-Jun-2016 to 31-Mar-2017)	10% (1-April-2016 to 31-May-2016) 5 % (1-Jun-2016 to 31-Mar-2017)	20	-	-	-	-
194I - Rent - Land and Building / furniture / fittings	180000	10	10	20	-	-	-	-
194I - Rent - Plant / Machinery / equipment	180000	2	2	20	-	-	-	-
194IA -Transfer of certain immovable property other than agriculture land(w.e.f 1-6-2013)	5000000	1	1	20	-	-	-	-
194J - Professional Fees	30000	10	10	20	-	-	-	-
194LA - Immovable Property	200000 (1-April-2016 to 31-May-2016) 250000 (1-June-2016 to 31-Mar-2017)	10	10	20	-	-	-	-
194LB - Income by way of interest from infrastructure debt fund (non-resident)	-	5	5	20	15	2	5	12
194LBA - Certain income from units of a business trust(applicable from 01.10.2014)	-	10	10	20	-	-	-	-
194LBA - Certain income from units of a business trust to non resident (applicable from 01.10.2014)	-	5	5	20	15	2	5	12
194LBB - Income in respect of units of investment fund. (applicable from 01.06.2015)	-	10% For Non Residents (1-April-2016 to 31-May-2016) 40% For Non Residents (1-Jun-2016 to 31-Mar-2017)	10% For Non Residents (1-April-2016 to 31-May-2016) 30 % For NonResidents (1-Jun-2016 to 31-Mar-2017)	20/30/40	15	2	5	12
Sec 194LBC - Income in respect of investment in securitisation trust.	-	30% For Residents 40% For Non Residents	25% For Residents 30% For Non Residents	25/30/40	15	2	5	12
Sec 194 LC - Income by way of interest by an Indian specified company to a non-resident / foreign company on foreign currency approved loan / long-term infrastructure bonds from outside India (applicable from July 1, 2012)	-	5	5	20	15	2	5	12
194LD - Interest on certain bonds and govt. Securities(from 01-06-2013)	-	5	5	20	-	-	-	-
195 - Other Sums	-	Average rates as applicable	-	30	15	2	5	12
196A-Foreign comp unit holder of MF	-	10	20	20	15	2	5	12
196B - Income from units	-	10	10	20	15	2	5	12
196C-Income from foreign currency bonds or GDR (including long-term capital gains on transfer of such bonds) (not being dividend)	-	10	10	20	15	2	5	12
196D - Income of FIIs from securities	-	20	20	20	15	2	5	12