

## Changes in TDS rates w.e.f. 1<sup>st</sup> June 2016

Section	Existing	Proposed
<b>192A</b> (Payment of accumulated balance of PF due to an employee)	Threshold limit Rs.30,000/-	Threshold limit Rs.50,000/-
<b>194BB</b> (Winings from Horse Race)	Threshold limit Rs.5,000/-	Threshold limit Rs.10,000/-
<b>194C</b> (Payments to Contractors)	Aggregate Threshold limit Rs.75,000/-	Aggregate Threshold limit Rs.1,00,000/-
<b>194D</b> (Insurance Commission)	Threshold limit Rs.20,000/-	Threshold limit Rs.15,000/-
<b>194DA</b> (Payment in respect of Life Insurance Policy)	TDS Rate - 2%	TDS Rate - 1%
<b>194EE</b> (Payments in respect of NSS Deposits)	TDS Rate - 20%	TDS Rate - 10%
<b>194G</b> (Commission on sale of lottery tickets)	<ul style="list-style-type: none"> <li>• Threshold limit Rs.1,000/-</li> <li>• TDS Rate - 10%</li> </ul>	<ul style="list-style-type: none"> <li>• Threshold limit Rs.15,000/-</li> <li>• TDS Rate - 5%</li> </ul>
<b>194H</b> (Commission or brokerage)	<ul style="list-style-type: none"> <li>• Threshold limit Rs.5,000/-</li> <li>• TDS Rate - 10%</li> </ul>	<ul style="list-style-type: none"> <li>• Threshold limit Rs.15,000/-</li> <li>• TDS Rate - 5%</li> </ul>
<b>194K</b> (Income in respect of Units) and <b>194L</b> (Payment of Compensation on acquisition of Capital Asset)		<b>Omitted</b>
<b>194LA</b> (Payment of compensation on acquisition of certain immovable property)	Threshold limit Rs.2,00,000/-	Threshold limit Rs.2,50,000/-