

**TDS RATE CHART**  
**FINANCIAL YEAR 2007-2008 : ASSESSMENT YEAR 2008-2009**  
*These rates are applicable upto 31.05.2007*

Nature of Payments made to Resident	Company								Firm								Individual . HUF							
	Where total Payment exceeds 1 Crores				Where Total Payment upto 1 Crores				Where total Payment exceeds 1 Crores				Where Total Payment upto 1 Crores				Where total Payment exceeds 10 lacs				Where Total Payment upto 10 lacs Co-Op. Society/ Local Authority			
	Rate	SC	EC	Net	Rate	SC	EC	Net	Rate	SC	EC	Net	Rate	SC	EC	Net	Rate	SC	EC	Net	Rate	SC	EC	Net
Interest on Securities	20	10	3	22.660	20	0	3	20.600	10	10	3	11.330	10	0	3	10.300	10	10	3	11.330	10	0	3	10.300
Other Interest	20	10	3	22.660	20	0	3	20.600	10	10	3	11.330	10	0	3	10.300	10	10	3	11.330	10	0	3	10.300
Winning from lotteries	30	10	3	33.990	30	0	3	30.900	30	10	3	33.990	30	0	3	30.900	30	10	3	33.990	30	0	3	30.900
Payment to Contractors	2	10	3	2.266	2	0	3	2.060	2	10	3	2.266	2	0	3	2.060	2	10	3	2.266	2	0	3	2.060
Pay to Advt/Sub Contr	1	10	3	1.133	1	0	3	1.030	1	10	3	1.133	1	0	3	1.030	1	10	3	1.133	1	0	3	1.030
Insurance Commission	20	10	3	22.660	20	0	3	20.600	10	10	3	11.330	10	0	3	10.300	10	10	3	11.330	10	0	3	10.300
Commission/Brokerage	5	10	3	5.665	5	0	3	5.150	5	10	3	5.665	5	0	3	5.150	5	10	3	5.665	5	0	3	5.150
Rent	20	10	3	22.660	20	0	3	20.600	20	10	3	22.660	20	0	3	20.600	15	10	3	16.995	15	0	3	15.450
Professional Fees	5	10	3	5.665	5	0	3	5.150	5	10	3	5.665	5	0	3	5.150	5	10	3	5.665	5	0	3	5.150

*These rates are applicable w.e.f. 01.06.2007*

Nature of Payments made to Resident	Company								Firm								Individual . HUF							
	Where total Payment exceeds 1 Crores				Where Total Payment upto 1 Crores				Where total Payment exceeds 1 Crores				Where Total Payment upto 1 Crores				Where total Payment exceeds 10 lacs				Where Total Payment upto 10 lacs Co-Op. Society/ Local Authority			
	Rate	SC	EC	Net	Rate	SC	EC	Net	Rate	SC	EC	Net	Rate	SC	EC	Net	Rate	SC	EC	Net	Rate	SC	EC	Net
Interest on Securities	20	10	3	22.660	20	0	3	20.600	10	10	3	11.330	10	0	3	10.300	10	10	3	11.330	10	0	3	10.300
Other Interest	20	10	3	22.660	20	0	3	20.600	10	10	3	11.330	10	0	3	10.300	10	10	3	11.330	10	0	3	10.300
Winning from lotteries	30	10	3	33.990	30	0	3	30.900	30	10	3	33.990	30	0	3	30.900	30	10	3	33.990	30	0	3	30.900
Payment to Contractors	2	10	3	2.266	2	0	3	2.060	2	10	3	2.266	2	0	3	2.060	2	10	3	2.266	2	0	3	2.060
Pay to Advt/Sub Contr	1	10	3	1.133	1	0	3	1.030	1	10	3	1.133	1	0	3	1.030	1	10	3	1.133	1	0	3	1.030
Insurance Commission	20	10	3	22.660	20	0	3	20.600	10	10	3	11.330	10	0	3	10.300	10	10	3	11.330	10	0	3	10.300
Commission/Brokerage	10	10	3	11.330	10	0	3	10.300	10	10	3	11.330	10	0	3	10.300	10	10	3	11.330	10	0	3	10.300
Rent	20	10	3	22.660	20	0	3	20.600	20	10	3	22.660	20	0	3	20.600	15	10	3	16.995	15	0	3	15.450
Rent (P& M, equipment)	10	10	3	11.330	10	0	3	10.300	10	10	3	11.330	10	0	3	10.300	10	10	3	11.330	10	0	3	10.300
Professional Fees	10	10	3	11.330	10	0	3	10.300	10	10	3	11.330	10	0	3	10.300	10	10	3	11.330	10	0	3	10.300