

TDS Rates Applicable for a company other than Domestic Company

Particulars	TDS Rates
Section 194B: Income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	30
Section 194BB: Income by way of winnings from horse races	30
Section 194E: Payment to non-resident sports association	20
Section 194G: Commission, etc., on sale of lottery tickets	5
Section 194LB: Payment of interest on infrastructure debt fund	5
Section 194LBA: Certain income distributed by a business trust to its unit holder	5
Section 194LC: Payment of interest by an Indian Company or a business trust in respect of money borrowed in foreign currency under a loan agreement or by way of issue of long-term bonds (including long-term infrastructure bond)	5
Section 194LD: Payment of interest on rupee denominated bond of an Indian Company or Government securities to a Foreign Institutional Investor or a Qualified Foreign Investor	5
Section 195: Payment of any other sum a) Income by way of long-term capital gains referred to in sub-clause (iii) of clause (c) of sub-section (1) of Section 112	10
b) Income by way of short-term capital gains referred to in Section 111A	15
c) Any other income by way of long-term capital gains [not being long-term capital gains referred to in clauses (33), (36) and (38) of Section 10]	20
d) Income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency (not being income by way of interest referred to in Section 194LB or Section 194LC)	20

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e) Income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such royalty is in consideration for the transfer of all or any rights (including the granting of a license) in respect of a copyright in any book on a subject referred to in the first proviso to sub-section (1A) of Section 115A of the Income Tax Act, to the Indian concern or in respect of any computer software referred to in the second proviso to sub-section (1A) of Section 115A of the Income Tax Act, to a person resident in India	10
f) Income by way of royalty [not being royalty of the nature referred to in sub-item (b)(iv)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	10
A. where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976.	50
where the agreement is made after the 31st day of March, 1976	10
g) Income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy—	
A. where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976B.	50
where the agreement is made after the 31st day of March, 1976)	10
Any other income	40
Section 196B: Income from units (including long-term capital gain on transfer of such units) to an offshore fund	10
Section 196C: Income from foreign currency bonds or GDR of an Indian company (including long-term capital gain on transfer of such bonds or GDR)	10
Section 196D: Income of foreign Institutional Investors from securities (not being dividend or capital gain arising from such securities)	20