

Code	Category	Slab before 31-03-21	Slab after 31-03-2021
193	Interest on securities	7.500%	10.00%
194B	Income earned through winnings from lotteries, card games, crossword puzzles and/or any other type of games	30.000%	30.00%
193	Interest on Securities	7.500%	10.00%
194	Dividend	7.500%	10.00%
195	Other sums payable to a non-resident	10.000%	10.00%
192A	Payment to Govt. Employees other than Union Govt. employees	10.000%	10.00%
192B	Payment of Employees other than Govt. Employees	10.000%	10.00%
194A	Interest other than Interest on Securities	7.500%	10.00%
194C	Payment of contractors and sub-contractors - HUF/ Individuals	0.750%	1.00%
194C	Payment of contractors and sub-contractors - Others	1.500%	2.00%
194D	Insurance commission	3.750%	5.00%
194E	Payments to non-resident Sportsmen/Sport Associations	20.000%	20.00%
194F	Payments on account of Re-purchase of Units by Mutual Funds of UTI	15.000%	20.00%
194G	Commission-prize etc. on sale of Lottery tickets	3.750%	5.00%
194H	Commission or Brokerage	3.750%	5.00%
194I	Rent on Plant and Machinery	1.500%	2.00%
194I	Rent on Land or building or furniture or fitting	7.500%	10.00%
194J	Fees for Professional or Technical Services	7.500%	10.00%
194K	Income Payable to a resident assessee in respect of units of a specified Mutual Fund or of the Units of the UTI	7.500%	10.00%
194N	Payment of certain amounts in cash	1.000%	2.00%
196A	Income in respect of Units of non-residents	20.000%	20.00%
196B	Payments in respect of Units to an Offshore Fund	10.000%	10.00%
196C	Income from foreign currency Bonds or Shares of Indian Company payable to a non-resident	10.000%	10.00%
196D	Income of Foreign Institutional investors from securities	20.000%	20.00%
194O	TDS on E-commerce transactions	0.750%	1.00%
192AA	Payment of accumulated balance due to an employee	10.000%	10.00%
194LBB	Income in respect of units of investment fund	7.500%	10.00%
206CL	TCS on sale of Motor vehicle	0.750%	1.00%
206CM	TCS on sale in cash of any goods (other than bullion/jewellery)	1.000%	1.00%
206CN	TCS on providing of any services (other than Ch-XVII-B)	1.000%	1.00%
194LBC	Income in respect of investment in securitization trust	22.500%	30.00%
4IC	Payment under specified agreement	10.000%	10.00%
206CO	TCS on foreign remittance	5%	5.00%
206CP	TCS on sale of Goods	0.075%	0.10%
194LBA	Certain income from units of a business trust	7.50%	10.00%
194BB	Winning from Horse race	30.000%	30.00%
194DA	Payment in respect of life insurance policy	3.75%	5.00%
194EE	Payments in respect of Deposits under National Saving Schemes	7.50%	10.00%
194LA	Payment of Compensation on Acquisition of Certain Immovable property	7.500%	10.00%
194LB	Income by way of interest from infrastructure debt fund payable to a non-resident	5.000%	5.00%
194LC	Income by way of interest from specified Company payable to a non-resident	5.000%	5.00%
194LD	Interest on Rupee denominated bond of Company or Government Securities	5.000%	5.00%
206CA	Alcoholic liquor for human consumption	1.000%	1.00%
206CB	Timber obtained under forest lease	1.875%	2.50%
206CC	Timber obtained other than forest lease	1.875%	2.50%
206CD	Any other forest produce not being timber or tendu leaves	1.875%	2.50%
206CE	Scrap	0.750%	1.00%
206CF	Parking Lot	1.500%	2.00%
206CG	Toll Plaza	1.500%	2.00%
206CH	Mining and Quarrying	1.500%	2.00%
206CI	Tendu Leaves	3.750%	5.00%
206CJ	Minerals	0.750%	1.00%
206CK	Bullion and Jewellery	1.000%	1.00%