

## TDS Amendments w.e.f 01/06/2016

### Changes in TDS Threshold Limit on various payments w.e.f 01/06/2016

Section	Particulars	Old Limit	New Limit
192 A	Payment of EPF due to employee	30000	50000
194BB	Winnings in Horse Race	5000	10000
194C	Payments to Contractors	75000	100000
194D	Insurance Commission	20000	15000
194G	Commission on Sale of Lottery Tickets	1000	15000
194H	Commission on Brokerage	5000	15000
194LA	Payment of Compensation on Acquisition of Certain Immovable Property	200000	250000

### Changes in TDS Rates w.e.f 01/06/2016

Section	Particulars	Old Rate	New Rate
194DA	Payment in Respect Of Life Insurance Policy	2%	1%
194EE	Payment in respect of NSS Deposits	20%	10%
194D	Insurance Commission	10%	5%
194G	Commission on Sale of Lottery Tickets	10%	5%
194H	Commission on Brokerage	10%	5%

### Changes in TCS rates w.e.f 01/06/2016

Section	Particulars	Old Rate	New Rate
206C	Sale of Motor Vehicle > 10Lakhs	-	1%
206C	Sale of Goods/Services in cash > 2 lakhs (other than bullion and jewellery) – other than payments on which TDS made	-	1%