

TDS Rates for Non-Residents u/s 195 of Income Tax Act, 1961

	Nature of Payment	Co.	Others
1.	Long Term Capital Gains u/s 115E	NA	10%
2.	Other Long Term Capital Gains (excluding u/s 10(33), 10(36) & 10 (38))	20%	20%
3.	Short Term Capital Gains u/s. 111A	15%	15%
4.	Investment income from Foreign Exchange Assets	NA	20%
5.	Interest payable on moneys borrowed or debt incurred in Foreign Currency	20%	20%
6.	Royalty & Fees for technical services u/s. 115A		
	- Agreement 1st June, 1997 to 31st May, 2005	20%	20%
	- Agreement on or after 1st June 2005	10%	10%
7.	Winnings from Lotteries, Crossword Puzzles and Horse Races	30%	30%
8.	Any Other Income	40%	30%

Notes :

1. Surcharge @ 2% is applicable only in case of Non-Domestic Companies where payments exceed Rs. 1 cr.
2. Education cess @ 3% is applicable in all cases.

Interest on delay in deposit of tax after deduction

Stage of deduction	Upto 30th June 2010 (Rate per month or part of the month)	From 1st July 2010 (Rate per month or part of the month)
From date when deductible till actual deduction	1%	1%
From date of deduction till payment	1%	1.5%

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