

Sl no**Particulars**

- 1 Rate of TDS us 194LB
- 2 194 LB is applicable when deductee is
- 3 194 LBA is applicable when deductee is
- 4 Rate of TDS us 194LBA for Non residents from interest income covered under 10(23 FC)
- 5 Rate of TDS us 194LBA for Non residents from Dividend covered under 10(23 FC)
- 6 Rate of TDS us 194LBC for Individual and HUF
- 7 Rate of TDS us 194LBC for other than Individual and HUF
- 8 Rate of TDS us 194 LC
- 9 Rate of Interest not deducting and delay in payment amounts to ----- pa
- 10 Rate of Interest deducted and delay in payment amounts to ----- pa

A	B	C	D
2%		5%	10%
Non Resident	Resident	Both	None
Non Resident	Resident	Both	None
2%		5%	10%
2%		5%	10%
10%		20%	25% Rates in Force
10%		20%	25% Rates in Force
2%		5%	10%
10%		12%	18%
10%		12%	18%