

TDS rates and threshold limit for financial year 2012-13

There is always a confusion about the threshold limit of Tax deduction at source (TDS). Threshold limit is the limit below which no TDS will be deducted. In this table there is complete list of the payment on which TDS is deducted, threshold limit, assessee type, rate of TDS and TDS rate in the case when PAN (Permanent Account Number) is not available. These TDS rates are applicable for financial year 2012-13 and the analysis year 2013-14.

Nature of Payment Made To Residents	Threshold	Company / Firm / Co-operative Society / Local Authority	Individual/ HUF	If No /Invalid PAN
Section - Description	(Rs.)	Rate (%)	Rate (%)	Rate (%)
192 - Salaries	-	NA	<i>Average rates as applicable</i>	30
193 - Interest on securities	-	10	10	20
194 - Dividends	-	10	10	20
194A - Interest other than interest on securities - Others	5000	10	10	20
194A - Banks	10000	10	10	20
194B - Winning from Lotteries	10000	30	30	30
194BB - Winnings from Horse Race	5000	30	30	30
194C - Payment to Contractors	30000	2	1	20
Payment to Contractors - Single Transaction	-	-	-	20
Payment to Contractors - Aggregate During FY	-	-	-	20
194C - Pay to Adv / Sub Contr	30000	2	1	20
194D - Insurance Commission	20000	10	10	20
194E - Payment to Non-Resident Sportsmen or Sports Association	-	-	-	-
- Applicable up to June 30, 2012	-	10	10	20
- Applicable from July 1, 2012	-	20	20	20
194EE - Payments out of deposits under NSS	2500	20	-	20
194F - Repurchase Units by MFs	1000	20	20	20
194G - Commission - Lottery	1000	10	10	20
194H - Commission / Brokerage	5000	10	10	20

Service Tax Threshold Limit 2012 13

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Metamorphosis -Service Tax To Goods Services Tax Monish Bhalla,2020-05-24 2006 to 2017 for 11 long years the Author wrote a weekly column in the leading English daily DNA Service Tax Simplified Every week a recent burning issue a new current problem and the challenge for finding a solution A solution which had to be simple in lucid layman language Many of his professional colleagues asked him why he gives a free solution in public What he achieve in giving free advice And His response A SMILE Because that s what he give to his readers when they find their solutions a smile on their tense faces If his articles have brought back the smiles on the reader s faces if his articles have assisted them to resolve their service tax issues with the department without spending a penny if many articles have enriched the knowledge of his learned friends chartered accountants consultants tax professionals and his friends working with the service tax department then my efforts have been awarded He has learned that Life is a journey a journey with no destination It is this voyage one needs to learn to enjoy As you read this compilation of over 450 articles you will experience the evolution of service tax as if a small caterpillar has metamorphosed into a butterfly St. James's Place Tax Guide 2012-2013 Walter Sinclair,E. Barry Lipkin,2016-01-20 The 41st annual edition of the leading guide to taxation in Britain This practical and user friendly guide is a bestseller with students professionals accountants and private individuals explaining in simple terms how the UK tax system works and how best to minimise tax liabilities **BUSINESS ENVIRONMENT** VEENA KESHAV PAILWAR,2014-01-16 Designed primarily as a text for undergraduate and postgraduate students of management and commerce this comprehensive and well organized book equips the readers with the knowledge to analyze the domestic and global business environment The focus of the book is on the assessment of the evolving business scenario using analytical underpinnings and latest data This book clearly brings out the implications of changes in socio economic and legal environment of business and covers business environment by tracking changes in national income inflation fiscal deficit money supply exchange rate balance of payment and many other economic variables Besides it briefs on legal aspects deliberates on demographic changes and changes in technical and natural environment of business Besides students practising managers and policy makers will also find the book as a useful reference Key Features Illustrations using latest data upto June 2013 Boxes containing numerical illustrations and technical details Cases depicting Indian Business Environment and providing glimpses of evolving global business environment Review questions numerical problems and case analysis Companion Website This text is supported by the companion website www.phindia.com veenapailwar.com containing useful resources for the teachers and study aids for the students Instructors Resources To support the teaching efforts the website contains Answers to the end of the chapter Numerical Problems with explanation More than 1000 crisp clear and colourful PowerPoint Slides and more than 1000 Multiple Choice Questions Students Resources To strengthen the understanding of the students on the subject the website resources comprise Interactive Multiple Choice Questions and hints for solving chapter end Numerical Problems New Zealand Goods and Services Tax

Legislation (2013 edition) CCH New Zealand Ltd,2013-07-01 Fully consolidates the Goods and Services Tax Act 1985 to 1 January 2013 A comprehensive summary of amendments history notes and full index are included **The Taxpayers' Guide 2013 - 2014** Taxpayers Australia,2013-09-03 The one stop resource for understanding the Australian tax system from the experts at Taxpayers Australia The complete guide to understanding the Australian tax system The Taxpayers Guide 2013 2014 is packed with tax savings strategies and helpful advice presented in a clear easy to follow style that makes it essential reading for all taxpayers seeking information and tools to ensure they pay exactly what they owe and not a cent more Revised and updated for the 2013 2014 tax year the book brings together almost a century of expertise from Taxpayers Australia in one comprehensive volume Now in its 25th edition The Taxpayers Guide is an informative practical resource that answers even the most complicated tax problems in a well organized readily accessible format Expansive in its coverage the book addresses income tax rates deductions for individuals and contractors superannuation capital gains investment property planning for retirement investments small business issues trusts payroll taxes and much more Fully revised and updated for the 2013 2014 tax year Easy to follow and comprehensive in scope with coverage of everything from retirement to trusts Filled with invaluable information excellent advice and practical strategies for understanding the tax system and maximizing rebates The Taxpayers Guide 2013 2014 is the all new edition of Taxpayers Australia s trusted tax guide **Evolution of Goods and Services Tax in India** R. Kavita Rao,Sacchidananda Mukherjee,2019-05-23 Goods and Services Tax GST was implemented in India in July 2017 after four decades of protracted deliberations amid critical socio economic and political challenges GST is a comprehensive multistage value added tax VAT on goods and services where both central and state governments share the same tax base Finding a suitable design for GST that encompasses taxes from both the centre and the state tax brackets makes the Indian GST unique among GST implemented in other federal countries This book is a study of the evolution of GST in India since the Report of the Indirect Taxation Enquiry Committee of 1977 It studies the following issues on GST a inclusion and exclusion of taxes b finding a suitable mechanism to handle inter state transactions c finding revenue neutrality of the tax reform d providing compensation to states for any possible loss of revenue due to its adoption and e possible scope for coordination in GST administration **Consumption Tax Trends 2012 VAT/GST and Excise Rates, Trends and Administration Issues** OECD,2012-11-13 Consumption Tax Trends provides information on Value Added Tax Goods and Services Tax VAT GST and excise duty rates in OECD member countries **Restoring Public Finances, 2012 Update** OECD,2012-11-21 This report gives an update on fiscal consolidation strategies across OECD member countries since last year **UGC-NET/JRF/SET Teaching and Research Aptitude (General Paper - I)** Vikas Experts, Test Prep for UGC NET JRF SET Teaching and Research Aptitude **The Daily Telegraph Tax Guide 2013** David Genders,2013-05-03 The Daily Telegraph Tax Guide contains everything you need to know about completing a Self Assessment tax return for 2012 13 including full details of the new High Income Child Benefit tax charge section by section

worked illustrations key changes from the 2012 Autumn Statement and March 2013 Budget dealing effectively with HM Revenue Customs when and how to file your return and pay your tax For any taxpayer whether self employed part time retired or unemployed the book is an invaluable resource that can help ensure that you are as tax efficient as possible offers practical advice timetables and examples that aim to simplify what many people view as a complex and challenging procedure With a whole range of top tips for saving on all types of tax The Daily Telegraph Tax Guide is the essential guide to completing your 2012 13 tax return

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