



GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT
OFFICE OF THE DEPUTY COMMISSIONER OF INCOME TAX, TDS CIRCLE -1,
ROOM NO.712, WANAPARTHY BLOCK,
121, MAHATMA GANDHI ROAD, CHENNAI-600034.

TDS AWARENESS PROGRAMME FOR FILM ARTISTS/PRODUCERS

(The details given under are for ready reference only and not exhaustive. Relevant sections of the Income tax Act, 1961 may be referred for complete understanding)

1. IMPORTANT TDS PROVISIONS ON FILM PRODUCTION INDUSTRY:

Sl.No.	NATURE OF PAYMENT	RATE OF TDS	REMARKS
1	ARTIST PAYMENTS -194J	10%	-
2	TECHNICAL PAYMENTS - 194J	10%	PAYMENTS OF DIRECTOR, MUSIC DIRECTOR, GRAPHICS, PRO, HAIR DRESSER, ETC.
3	PRODUCTION COST	10%	LIKE TRAILER MASTERING, TEASER/TRAILER.
4	VIRTUAL PRINT FEE	10%	PAYMENTS TO SONY, INOC, CLUBX, REAL IMAGE, PRASAD DIGITAL, ETC.
5	OTHER PRODUCTION EXPENSES-194C	2%	PAYMENTS TO MESS CONTRACT, VEHICLE CONTRACT, POSTER PRINTING, DANCER ASSOCIATION, STUNT, JUNIOR ARTIST, DRIVERS UNION, ETC.
6	EQUIPMENT HIRE CHARGES -194-I(a)	2%	GENSET, CRANE AND OTHER SHOOTING EQUIPMENTS, CAMERA HIRE CHARGES, ETC
7	RENT AND HIRE CHARGES	10%	LOCATION HIRE CHARGES,

	-194-I(b)		BOARDING AND LODGING WHENEVER EXCEEDS LIMITS.
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2. CONSEQUENCES OF NON-PAYMENT OF TAX DEDUCTED AT SOURCE:

- Section 276B: Non-payment of TDS amount before the due date. 3 months to 7 years imprisonment with fine, even if paid along with interest.
- Interest under section 201(1A): one and half percent of interest is chargeable per month or part of the month.
- Penalty under section 221(1): Leviable upto 100% of the tax payable.

3. IMPORTANT DUE DATES:

TDS Returns : Should be filed online before 15th July, 15th October, 15th January in respect of first three quarter of the financial year and on or before 15th May for the last quarter of the financial year.

TDS Amount: Should be remitted on or before 7 days from the end of the month in which the deduction is made or Income Tax is due U/s 192 (1A)

(U.N.DILIP, I.R.S.)
Assistant Commissioner of Income tax
TDS Circle-1, Chennai-34.