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Withholding tax configuration in sap

Below article will help you understand what configuration is needed in sap to fulfill actual withholding tax requirement as directed by tax authority.

Nature of withholding	Withholding tax percentage	
Payment to contractor	194C	WTH tax 1%
TDS on interest other than security	194A	WTH tax 10%
Remuneration reward	194D	WTH tax 5%
Brokerage commission	194H	WTH tax 5%
Rent payment	194I	WTH tax 10%
Professional or technical service	194J	WTH tax 10%
...etc
Lottery/ puzzle/ games to non residential	194B	WTH tax 30%
Horse race	194BB	WTH tax 30%
Repurchase of mutual fund	194F	WTH tax 20%
...etc
Other Payment to non-residential	195	WTH tax 1%

Below picture shows how above practical scenario is replicated in sap.



Applicable withholding tax percentage depends upon the nature of withholding. In sap, each nature of withholding is represented as "withholding tax type".

While defining withholding tax type, there are various controls which help us meet the actual withholding requirements as directed by tax authority.

Let's take example to understand the control fields in withholding tax type

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Ensheng Dong



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