

Tax Deducted at Source (TDS)

In order to comply with India tax laws, please see below a list of the usual products and services associated with accreditation and endorsement, provided by PD:Approval, showing which are due TDS:

Services (TDS Due)

- Technical Support
- Accreditation submission
- CPD Endorsement submission
- Annual Accreditation renewal
- Annual CPD Endorsement renewal
- Further Evidence Required (FER)
- Training (webinars, Professional Awards, referral)
- EQA visit
- Learner registration and certification

Products (No TDS Due)

- Resource Bundle
- Accreditation Pack
- Learner Manuals
- Training day/EQA visit travel and accommodation fee

For services which require TDS, you will receive an invoice where you can pay the invoice amount less TDS. PD:Approval will then provide you with a receipt in the form of a Paid Invoice, which will detail the amount of TDS taken off the invoice amount. As of 1 April 2024, TDS of 20.8% will be deducted against the Services listed above.

You must provide a **quarterly TDS certificate** to PD:Approval every three months which will detail the deductions you make for TDS during that quarter. Please ensure you send your reports promptly to accounts@pdapproval.com as soon as it is received by you, so that PD:Approval can receive tax credit via the Double Taxation Avoidance Agreement (DTAA) between India and the United Kingdom.

Please download a copy of our [Certificate of Tax Residence](#) for your records which means that the tax must be deducted at the appropriate rate, in line with [Section 195](#)* of the Indian Income Tax Act.

Please note that the criteria mentioned above are the current prevailing rules under the Indian Income Tax Act and are subject to change. In which case, the new rules would be applicable.

If you have any questions about this process, please contact repsindia@pdapproval.com.

*

1. Click the link above and then on [TDS Rates](#).
2. Go to [Section 195](#) (payment to non-resident).
3. Refer to point [h](#) and click on [Section 115A](#) (tax on dividends, royalty and technical service fees)
5. Refer to point no. 1 -> (b) -> (B) and click on note [59](#) for a comment box at the bottom of the page "[Word 'twenty' shall be substituted for 'ten' by the Finance Act, 2023, w.e.f 01-04-2024](#)"

NB the Finance Act 2023 is applicable for Income tax assessment year 1st April 2024 to 31st March 2025 covering the financial year from 1st April 2023 to 31st March 2024.