

**Assessment Year : 2026-27**
**TDS RATES**
**FY ending on : 31-03-2026**

Section	Nature of Payment [Payment to Resident]	Threshold limit	TDS Rate
192	Salary	Maximum amount not chargeable to Income Tax	As per Tax Regime opted by Employee
192A	Payment of accumulated balance due to an employee	50,000/-	10%
193	<b>Interest on securities</b>	10,000/-	10%
194	Dividend	10,000/-	10%
194A	Interest (other than interest on securities)		
	from Banks, Co-op Societies, Post Offices etc.		
	to Senior Citizens	1,00,000/-	10%
	to Others	50,000/-	10%
	from Others	10,000/-	10%
194B	Winning from lottery / crossword puzzle	10,000/- per transaction	30%
194BA	Winning from online games	NIL	30%
194BB	Winning a horse race	10,000/- per transaction	30%
194C	Payments to contractors		
	In case the payee is individual/ HUF	Single transaction 30,000/- OR Aggregate in FY 1,00,000/-	1%
	In any other case		2%
194D	Insurance commission		
	to Company	20,000/-	10%
	to other than Company	20,000/-	5%
194DA	Payment relating to life insurance policy	1,00,000/-	2%
194EE	Payments relating to deposits under NSS	2,500/-	10%
194F	Payment towards repurchase of the unit by UTI / MF	NIL	20%
194G	Commission / prize, etc. on sale of the lottery tickets	20,000/-	2%
194H	Commission / Brokerage	20,000/-	2%
194 I	Rent		
	In the case of plant and machinery	50,000/- per month	2%
	In the case of land / building / factory / furniture		10%
194 IA	Payment towards transfer of certain immovable property	50,00,000/-	1%
	(other than agricultural land)		
194 IB	Payment of rent by HUF/ individual (not liable to tax audit)	50,000/- per month	2%
194 IC	Payment under JDA (Joint Development Agreement)	NIL	10%
194J	Fees for Professional or Technical Services		
	In case of fees for technical services/ certain royalties	50,000/-	2%
	In any other case		10%
194K	Income relating to specified units	10,000/-	10%
194LA	Payment towards compensation for acquisition of certain specified immovable property viz. land (other than agricultural) / building or part thereof	5,00,000/-	10%
194LBA	Income from the units of business trust	NIL	10%

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194LBB	Income from units of investment funds	NIL	10%
194LBC	Income relating to investment in securitization trust	NIL	10%
194M	Payment of certain sums (i.e. commission / brokerage / fees for	50,00,000/-	2%
194N	Payment of certain amounts in cash, i.e. cash withdrawals	If withdrawal exceeds	
	(a) in case the recipient has not furnished income tax return for three previous years (immediately preceding the previous year in which cash is withdrawn)	20,00,000/-	2%
		1,00,00,000/-	5%
	(b) in any other case	1,00,00,000/-	2%
194 O	Payment of sum by an e-commerce operator to participant	5,00,000/-	0.10%
194P	Tax deduction in case of senior citizen of 75 or more years age	Maximum amount not chargeable to Income Tax	As per Tax Regime opted by Senior
194Q	Payment towards purchase of goods	50,00,000/-	0.10%
194R	Benefit/ perquisite in respect of business / profession	20,000/-	10%
194S	Payment relating to transfer of virtual digital asset		
	By Specified Persons	50,000/-	1%
	By Others	10,000/-	1%
194T	Payment of Remuneration, Interest, Bonus or Commission etc. by Partnership Firm to Partners	20,000/-	10%

**Note** - In NO-PAN Cases, under sections 194-O and 194Q, TDS rate will be 5%.

**Note** - In NO-PAN Cases, under other sections, if prescribed rate is less than 20%, TDS rate will be 20%.

**Assessment Year : 2026-27**
**TCS RATES**
**FY ending on : 31-03-2026**

Section	Nature of Transaction [Transactions with Resident]	Threshold limit	TDS Rate
206C(1)	Sale of -		
	Alcoholic Liquor for Human Consumption		1%
	Scrap		1%
	Minerals, being coal or lignite or iron ore		1%
	Tendu leaves		5%
	Timber obtained under forest lease or otherwise		2%
	Any other forest produce obtained under forest lease		2%
206C(1C)	Parking lot, toll plaza, mining & quarrying		2%
206C(1F)	Motor vehicle & other notified high value items	10 Lakh per transaction	1%
206C(1G)	Foreign Remittance		
	Overseas Tour Package not exceeding Rs.10 Lakh in FY		5%
	Overseas Tour Package exceeds Rs.10 lakh in a FY		20%
	For education out of loan from financial institution		0%
	For medical treatment exceeding Rs.10 lakh in FY		5%
	Any other except for education and medical treatment exceeding Rs.10 lakh in FY		20%
206C(1H)	Sale of Goods by specified seller to specified buyer		<b>Discontinued</b>

**Note** - In NO-PAN Cases, TCS rate will be twice the rate specified above or 5%, whichever is higher [Max 20%]