

TDS Rate Chart for FY 2025-26

Section	Nature of Payment	Threshold	Rates
192	Payment in form of salary	-	Slab Rates
192A	Employee Provident Fund withdrawal prematurely/early	₹ 50,000	10%
193	Interest earned on securities including listed debentures and other securities	₹ 10,000	10%
194	Payment of dividends by domestic Co.	₹ 10,000	10%
194A	Interest on deposits from banks or post offices	₹ 50,000 ₹ 1,00,000(senior citizens)	10%
	Interest income other than securities	₹ 10,000	10%
194B	Winnings of lotteries, puzzles, or games (Casual income)	10,000 in a single transaction	30%
194BA	Winnings from online Games	-	30%
194BB	Winnings from Horse races	10,000 in a single transaction	30%

194C	Payments made to contractors or sub-contractors (one time)	₹ 30,000	1% (Ind or HUF) 2% (Others)
	Payments made to contractors or sub-contractors on an aggregate basis	₹ 1,00,000	1% (Ind or HUF) 2% (Others)
194D	Insurance commission	₹ 20,000	2% (Ind or HUF) 10% (Others)
194DA	Maturity of life insurance policy	₹ 1,00,000	2%
194G	Payments or commission made from the sale of lottery tickets	₹ 20,000	2%
194H	Commission or brokerage fees	₹ 20,000	2%
194I	Rent paid for land, building, or furniture	₹ 50,000 (per month)	10%
	Rent paid for plant and machinery		2%
194IA	Payment for the transfer of immovable property excluding agricultural land	₹ 50,00,000	1%

194IB	Rent payment made by an individual or HUF not covered under section 194I	₹ 50,000 (per month)	2%
194J	a) Fee for technical services	₹ 50,000	2%
	b) Fee for professional services, c) Royalty, d) For not carrying out any activity in relation to any business e) For not sharing any knowhow, patent, copyright etc	₹ 50,000	10%
	f) Any remuneration or commission paid to director of the company	-	10%
194K	Income received from units of a mutual fund, such as dividends	₹ 10,000	10%
194LA	Compensation for acquiring certain immovable property	₹ 5,00,000	10%
194LB	Interest on infrastructure bonds to Non-Resident Indians	Not Applicable	5%
194LBA	Distribution of certain income by a business trust to its unit holders	Not Applicable	10%
194LBC	Income to an investor with respect to investment in a securitization trust	Not Applicable	10%

194M	Payments made for contracts, brokerage, commission, or professional fees excluding sections 194C, 194H, 194J- Individual/HUF	₹ 50,00,000	2%
194N	Cash withdrawal exceeding a specified amount from the bank, with filed ITR	₹ 1,00,00,000	2%
	When ITR is not filed	₹ 20,00,000	2% then 5% after 1cr on slab basis
194O	Amount received for the sale of products/services by e-commerce service providers through digital platforms	₹ 5,00,000	0.1%
194P	Senior citizen above 75 yr of age having salary and interest Income, ITR not required	Not Applicable	Slab rates

194Q	Payments made for the purchase of goods	TDS is deductible on sum exceeding Rs. 50 Lakhs (if buyer turnover more than 10 Crore)	0.1%
194R	Perquisite provided	₹ 20,000	10%
194S	TDS on the payment of cryptocurrencies or other virtual assets	₹ 50,000 (specified person)	1%
		₹ 10,000 (others)	
194T	TDS on payments made by firms to their partners	₹ 20,000	10%
206AB	Deduct TDS at higher rates for payees who haven't filed their ITR in the last year.	-	Abolished
206CCA	Collect TCS at higher rates than usual from the amounts received from buyers.	-	Abolished
206C(1H)	TCS on Sale of goods	₹ 50,00,000	Abolished