

TDS Chart

Section	Nature of transaction	Threshold Limit (Rs)	TDS Rate
192	Salary	Basic exemption limit	As per applicable slab rates
192A	Premature Withdrawal of EPF	50,000	10% rate of TDS if PAN is provided. If EPF withdrawal is made without PAN, the applicable rate is 20%.
193	Interest on securities	2500	10%
194	Dividend	5,000	10%
194A	Interest on deposit in a bank or post office	Senior Citizens- 50,000 Others- 40,000	10% for both
194A	Interest from other sources except interest on securities and interest on bank deposits.	5,000	10%
194B	Income from lottery winnings, puzzles, crosswords, card games, etc.	10,000	30%
194BA	Earnings from online games	Nil	30%
194BB	Income from horse race	10,000	30%
194C	Payment done to subcontractor/contractor	Single transaction- 30,000 Aggregate transactions- 1,00,000	HUF/Individuals: 1% Others: 2%
194D	Insurance commission to:		
	a) Individuals	15,000	5%
	b) Companies	15,000	10%
194DA	Payment made towards life insurance policy	1,00,000	5%
194E	Payment to non-resident sports association/ sportsmen	No specified limit	20%
194EE	Payment to National Savings Scheme	2,500	10%
194F	Payment for the re-purchase of the unit by Mutual Fund or UTI	No specified limit	20%
194G	Commission on selling lottery tickets	15,000	5%
194H	Commission/brokerage	15,000	5%
194-I	Rent:		
	194-I(a) plant and machinery	2,40,000	2%
	194-I(b) land/building/furniture/fitting	2,40,000	10%
194-IA	Payment on transfer of immovable property except agricultural land	50,00,000	1%
194-IB	Rent paid by HUF/Individual who is not required to conduct tax audit	50,000 per month	5%
194-IC	Payment under JDA, Joint Development Agreements	No specified limit	10
194J	Fees paid for -	30,000	2%
	Technical services	30,000	2%
	Royalty in the nature of consideration for sale, distribution or exhibition of cinematographic films		
194J	Fees paid for any other professional services or technical service	30,000	10%
194K	Earnings from units payable to a resident	No specified limit	10%
194LA	Compensation for acquiring an immovable property	2,50,000	10%
194LB	latest Update:	No specified limit	5%
194LBA(1)	Earnings received by a business trust from an SPV	No specified limit	10%
194LBB	Income of a unit holder from an investment fund.	No specified limit	10%
194LBC	Income from investment in securitization trust	No specified limit	25%
	Individuals/HUF		30%
	Others		
194M	Payment of commission except income tax commission under Section 194C, 194H, and 194J	50,00,000	5%
194N	Cash withdrawal exceeding a specific amount	1 crore	2%
	1 crore		
194N	Cash withdrawal from multiple bank accounts during the previous year		
	Amount exceeding 1 crore (exceeding 20 lakhs for people not filing ITR for previous 3 years)	1 crore	2%
	Aggregate cash withdrawal exceeding 20 lakhs	20 lakhs	2%
	Aggregate cash withdrawal exceeding 1 crore	1 crore	5%
194O	Payment to e-commerce participant by e-commerce operator	5,00,000	1%
			5% in case PAN is not provided
194P	TDS for senior citizens aged over 75 years	Basic exemption limit	Normal tax slab rates
194Q	Purchase of goods after 1.07.2021	50,00,000	0.10%
194R (Introduced in budget 2022)	TDS deducted on benefit or Perquisite to a business or profession	20,000	10%
194S	Payment of virtual digital assets	Specified Persons- 50,000 Others- 10,000	1%
195	Income on investments of NRI citizens	No specified limit	20%
195	LTCG under section 115E in the case of NRI citizen	No specified limit	10%
195	LTCG under section 112(1)(c)(iii)	No specified limit	10%
195	LTCG under section 112A	No specified limit	10%
195	STCG under section 111A	No specified limit	15%
195	Other LTCG other than LTCG mentioned u/s 112A, 10(33), 10(36)	No specified limit	20%
195	Interest paid on borrowings from Indian company or government in INR.	No specified limit	20%
195	Income from royalty, paid by Indian company/government under section 115A	No specified limit	10%

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195	Earnings from royalty by government or Indian company as per an agreement according to the industrial policy.	No specified limit	10%
195	Income from royalties payable from Indian companies or the government.	No specified limit	50%
	Agreement should be made between 31st Mar 1961 to 1st Apr 1976		
195	Earnings from royalty to be paid by government or Indian company in pursuance of an agreement on matters included in the industrial policy	No specified limit	10%
	Agreement should be between 31st March 1976		
195	Earnings from technical fees to be paid by Indian government or company in pursuance of an agreement for industrial policy	No specified limit	10%
195	Income from technical fees payable by government or Indian concern in pursuance of an agreement on matters related to industrial policy	No specified limit	50%
	If the agreement for such payment is entered in between 29th February 1964 and 1st April 1976		
195	Earnings from technical fees to be paid by government or Indian company in accordance with an agreement on industrial policy matters.	No Specified limit	10%
	If the agreement for the payment is entered between 29th Feb 1964 and 1st Apr 1976		
195	Any other income	No specified limit	30%
195	Any other income	No specified limit	40%
196B	LTCG and other income from units of an offshore fund	No specified limit	10%
196C	LTCG and other income from foreign currency bonds or Indian GDRs	No specified limit	10%
196D	Income (except dividend and capital gain) from FII's	No specified limit	20%
206AB	Payment made to people not filing their ITR	No specified limit	- 2 times the rate mentioned in the Income Tax Act
	Latest Update:		- 5%, whichever is higher
	People not required to file ITR and NRs not having Permanent establishment in		
	India are not considered as non-filers		
206AA	TDS rate if PAN not available	No specified limit	Rates specified
			or
			20%,
			whichever is higher