

TCS Rate Chart for FY 2024-25

TCS Rate Chart for FY 2024-25 (AY 2025-26)

Section	Code	Nature of payment	Rate	Threshold (₹)
206C (1)	6CA	Alcoholic Liquor for human consumption	1%	-
206C (1)	6CB	Timber obtained under a forest lease	2.50%	-
206C (1)	6CC	Timber obtained by any mode other than under a forest lease	2.50%	-
206C (1)	6CD	Any other forest produce not being timber or tendu leaves	2.50%	-
206C (1)	6CE	Scrap	1%	-
206C(1C)	6CF	Parking lots	2%	-
206C(1C)	6CG	Toll Plaza	2%	-
206C(1C)	6CH	Mining and quarrying	2%	-
206C(1)	6CI	Tendu leaves	5%	-
206C(1)	6CJ	Minerals, being coal or lignite or iron ore	1%	-
206C(1F)	6CL	Sale of Motor Vehicle	1%	> 10 lakh
206C(1G)	6CO	Sale of overseas Tour Program package	5% 20%	<= 7 Lakh > 7 Lakh
206C(1G)	6CP	Remittance under LRS for educational loan taken from financial institution mentioned in Section 80E	0.50%	> 7 lakh
206C(1G)	6CQ	Remittance under LRS for purpose other than for purchase of overseas tour package or for educational loan taken from financial institution		
		(a) Education and Medical remittance	5%	> 7 lakh
		(b) Other foreign remittances	20%	> 7 lakh
206C(1H)	6CR	Sale of goods	0.10%	> 50 lakh

TDS Rate Chart for FY 2024-25

TDS Rate Chart for FY 2024-25 (AY 2025-26)

Section	Nature of payment	Rate	Threshold Limit (₹)
192	Payment of Salary	Normal Slab Rate	
194	Dividend	10%	5,000
194A	Interest on Bank Deposit/Post Office Deposit/Banking Co-Society Deposit (Interest other than "Interest on securities")	10%	(a) Senior Citizen- 50,000 (b) Others- 40,000
194A	Interest other than "Interest on securities" (Other than Bank Deposit/Post Office Deposit/Banking Co-Society Deposit)	10%	5,000
194B	Income from lottery winnings, card games, crossword puzzles, and other games of any type	30%	10,000
194BA	Winnings from online games	30%	-
194BB	Income from horse race winnings	30%	10,000
194C	Payment to contractor/sub-contractor:		Single transaction- 30,000 Agg transactions- 1,00,000
	- Individuals/HUF	1%	
	- Other than Individuals/HUF	2%	
194D	Insurance commission		15,000
	- Individuals	5%	
	- Companies	10%	
194DA	Payment in respect of life insurance policy	5%	1,00,000
194H	Commission or brokerage	5%	15,000
194I	Rent		2,40,000
	194-I(a) Plant & Machinery	2%	
	194-I(b) Land or building or furniture or fitting	10%	
194IA	Payment on transfer of certain immovable property other than agricultural land	1%	50,00,000
194IB	Payment of rent by Individuals or HUF not liable to tax audit	5%	50,000 per month
194J	Fees for professional or technical services		30,000
	i) sum paid or payable towards fees for technical services	2%	
	ii) sum paid or payable towards royalty in the nature of consideration for sale, distribution or exhibition of cinematographic films;	2%	
	iii) Any other sum	10%	
194Q	Payments for the purchase of goods	0.10%	50,00,000
194R	Perquisite or benefit to a business or profession	10%	20,000
194S	Payment on transfer of virtual digital assets	1%	Specified Persons- 50,000 Others- 10,000