

Nature of transaction	Nature of transaction	Section	Threshold Limit (Rs)	TDS Rate	Applicability to NR	Applicability to Residents
Payment of salary	Salary	192	Basic exemption limit of employee	Normal Slab Rates	Applicable to NR	Applicable To Resident
Premature withdrawal from EPF	Withdrawal from EPF	192A	Rs. 50,000	10%	Applicable to NR	Applicable To Resident
Interest on securities	Interest on Securities	193	a) Debentures- Rs. 5,000 b) 8% Savings (Taxable) Bonds 2003 or 7.75% Savings (Taxable) Bonds 2018- Rs. 10,000 c) Other securities- No limit	10%	Not Applicable to Nr	Applicable To Resident
Payment of any dividend	Dividend payment	194	Rs. 5,000	10%	Not Applicable to Nr	Applicable To Resident
Interest from other than interest from securities (from deposits with banks/post office/co-operative society)	Interest other than Securities	194A	a) Senior Citizens- Rs. 50,000 b) Others- Rs. 40,000	10%	Not Applicable to Nr	Applicable To Resident
Income from lottery winnings, card games, crossword puzzles, and other games of any type (Except Online Gaming)	Winnings from Lottery, Card Games, crossword puzzles	194B	Aggregate income from lottery winnings, card games, crossword puzzles etc- Rs. 10,000	30%	Applicable to NR	Applicable To Resident
Income from online games	Income from online games	194BA	No limit	30%	Applicable to NR	Applicable To Resident
Income from horse race winnings	Income from horse race winnings	194BB	Rs. 10,000	30%	Applicable to NR	Applicable To Resident
Payment to contractor/sub-contractor:-	Contractor - I/HUF	194C	a) Single transaction- Rs. 30,000 b) Aggregate transactions- Rs. 1,00,000	1%	Not Applicable to Nr	Applicable To Resident
Payment to contractor/sub-contractor:-	Contractor - Others	194C (Other)	a) Single transaction- Rs. 30,000 b) Aggregate transactions- Rs. 1,00,000	2%	Not Applicable to Nr	Applicable To Resident
Insurance commission to: a) Domestic Companies b) Other than companies	Insurance Commission - Company	194D	Rs. 15,000	10%	Not Applicable to Nr	Applicable To Resident
Insurance commission to: a) Domestic Companies b) Other than companies	Insurance Commission - Others	194D	Rs. 15,000	5%	Not Applicable to Nr	Applicable To Resident
Income from the insurance pay-out, while payment of any sum in respect of a life insurance policy.	Life Insurance Pay-out	194DA	Rs. 1,00,000	2%	Not Applicable to Nr	Applicable To Resident
Payment to non-resident sportsmen/sports association	Payment to NR Sportsmen/Sports Association	194E	No limit	20% + Surcharge & Cess	Applicable to NR	Not Applicable to Resident
Payment of amount standing to the credit of a person under National Savings Scheme (NSS)	Payment from National Savings Scheme (NSS)	194EE	Rs. 2,500	10%	Applicable to NR	Applicable To Resident
Payment for the repurchase of the unit by Unit Trust of India (UTI) or a Mutual Fund	Repurchase of Unit of UTI/MF	194F	No limit	This section is omitted with effect from 1st October 2024	Applicable to NR	Applicable To Resident
Payments, commission, etc., on the sale of lottery tickets	Payments, commission, etc., on the sale of lottery tickets	194G	Rs. 15,000	2%	Applicable to NR	Applicable To Resident
Commission or brokerage	Commission/Brokerage	194H	Rs. 15,000	2%	Not Applicable to Nr	Applicable To Resident
Rent on plant and machinery	Rent on Plant & Machinery	194-I(a)	Rs. 2,40,000	2%	Not Applicable to Nr	Applicable To Resident
Rent on land/building/furniture/fitting	Rent on Land/Building/Furniture/Fitting	194-I(b)	Rs. 2,40,000	10%	Not Applicable to Nr	Applicable To Resident
Payment in consideration of transfer of certain immovable property other than agricultural land.	Transfer of Immovable Property other than Agri Land	194-IA	Rs. 50,00,000	1%	Not Applicable to Nr	Applicable To Resident
Rent payment by an individual or HUF not covered u/s. 194-I	Rent payment by I/HUF other than 194I	194-IB	Rs. 50,000 per month	2%	Not Applicable to Nr	Applicable To Resident
Payment under Joint Development Agreements (JDA) to Individual/HUF	Payment under JDA to I/HUF	194-IC	No limit	10%	Not Applicable to Nr	Applicable To Resident
Any sum paid by way of fee for professional services	Professional Fees	194J	Rs. 30,000	10%	Not Applicable to Nr	Applicable To Resident
Any sum paid by way of remuneration/fee/commission to a director	Remuneration/Fees/Commission to Director	194J	Rs. 30,000	10%	Not Applicable to Nr	Applicable To Resident
Any sum paid as a fee for technical services	Payment as a Fee for Technical Services	194J	Rs. 30,000	2%	Not Applicable to Nr	Applicable To Resident
Any sum paid by way of royalty towards the sale or distribution, or exhibition of cinematographic films	Royalty paid towards Sale or Distribution/Exhibition of Cinematographic Films	194J	Rs. 30,000	2%	Not Applicable to Nr	Applicable To Resident
Any sum paid as fees for technical services, but the payee is engaged in the business of operation of the call centre.	Fees for Technical Services	194J	Rs. 30,000	2%	Not Applicable to Nr	Applicable To Resident
Payment of any income for units of a mutual fund, for example, dividend	Dividend/Income from Units of MF	194K	No limit	10%	Not Applicable to Nr	Applicable To Resident
Payment in respect of compensation on acquiring certain immovable property	Compensation on acquiring certain immovable property	194LA	Rs. 2,50,000	10%	Not Applicable to Nr	Applicable To Resident
Payment of interest on infrastructure debt fund to Non-Resident	Interest on Infrastructure Debt Fund to NR	194LB	No limit	5%	Applicable to NR	Not Applicable to Resident
Payment of interest for the loan borrowed in foreign currency by an Indian company or business trust against loan agreement or the issue of long-term bonds	Interest for the loan borrowed in foreign currency by an Indian company	194LC	No limit	5%	Applicable to NR	Not Applicable to Resident
Payment of interest on bond (rupee- denominated) to FI or a QFI	Payment of interest on bond to FI	194LD	No limit	5%	Applicable to NR	Not Applicable to Resident
Certain income distributed by a business trust to its unitholder	Certain income distributed by a business trust to its unitholder	194LBA(1)	No limit	10%	Not Applicable to Nr	Applicable To Resident

TDS on the transfer of virtual digital assets Specified persons: Individual or a HUF not having income from business or profession OR Individual or a HUF having sales from business or profession less than	Transfer of virtual Digital asset	1945	Specified Persons- Rs. 50,000 Others- Rs 10,000	1%		
					Not Applicable to Nr	Applicable To Resident
TDS on certain payment to partner	Certain payment to partner	194T	Rs. 20,000	10%	Not Applicable to Nr	Applicable To Resident
Income on investments made by NRI citizen	Income on investments made by NRI citizen	195	No limit	20%	Applicable to NR	Not Applicable to Resident
Income (including LTCG) from units of an offshore fund	Income (including LTCG) from units of an offshore fund	196B	No limit	10%	Applicable to NR	Not Applicable to Resident
Income (including LTCG) from foreign currency bonds or GDR of an Indian company	Income (including LTCG) from foreign currency bonds or GDR of an Indian company	196C	No limit	10%	Applicable to NR	Not Applicable to Resident
Income (excluding dividend and capital gain) from Foreign Institutional Investors.	Income (excluding dividend and capital gain) from Foreign Institutional Investors.	196D	No limit	20%	Applicable to NR	Not Applicable to Resident