

TDS Rates Chart for FY 2025-26 (AY 2026-27)

Section	Nature of Transaction	Limit	TDS Rate
192	Salary	Income Tax Slab	Slab rates (Based on old or new tax regimes)
192A	EPF- Premature Withdrawal	50000	10% (20% if no PAN)
193	Interest on Securities	10000	10%
193	Interest on Debenture	10000	10%
194	Dividend (other than listed companies)	10000	10%
194A	Interest (other than Securities) by bank/ post office	50000/100000	10%
194A	Interest (other than Securities) by other	10000	10%
194B	Winning from Lotteries, Puzzle, Game	10000 (Single Transaction)	30%
194BA	Winnings from online games	NIL	30%
194BB	Winning from Horse Race	10000 (Single Transaction)	30%
194C	Payment to Contractor/Sub-Contractor Individuals/HUF Other	30000/100000	1% 2%
194D	Payment of Insurance Commission	20000	5%/10%
194DA	Payment in Respect of LIC	100000	2%
194E	Payment to NR Sportsmen/Sport association	NA	20%
194EE	Payment of NSS Deposits	2500	10%
194F	Payment of repurchase of unit by UTI or any mutual fund	NIL	20%
194G	Commission on Sale of Lottery Tickets	20000	2%
194H	Commission or Brokerage	20000	2%
194I	Rent of L&B or Furniture	50000 Per Month	10%
194I	Rent of Plant & Machinery	50000 Per Month	2%
194IA	Transfer of Immovable Property (other than Agricultural land)	50 lakh	1%
194IB	Rent (Individuals who are not liable to Tax Audit)	50000 (Monthly)	2%
194IC	Payment of monetary consideration under JDA	NA	10%
194J	Fees for Professional or Technical Service a. Fee for Technical service b. Amounts paid as royalty for sale/ distribution/ exhibition of cinematographic films c. Any other Fees paid for professional services	50000 50000 50000	2% 2% 10%
194K	Income in respect of units payable to resident person	10000	10%
194LA	Payment of compensation on acquisition of certain Immovable Property	500000	10%
194LB	Interest from Infrastructure Bond to NRI	NA	5%
194LBA(1)	Certain income distributed by a business trust among its unit holder	NA	10%
194LBB	Investment fund paying an income to a unit holder [other than income which is exempt under Section 10(23FBB)]	NA	10%
194LBC	Income in respect of investment made in a securitisation trust	NA	10%
194LD	Interest on certain Bonds and Govt. Securities	NA	5%
194M	Payment of commission (not being insurance commission), brokerage, contractual fee, or professional fee to a resident person by an Individual or a HUF who are not liable to	50 lakh	2%

	deduct TDS under section 194C, 194H, or 194J.		
194N	Cash Withdrawal	1 Cr/3 Cr/20 lakh	2%/5%
194O	Payment or credit of amount by the e-commerce operator to e-commerce participant	5 Lakh	0.1%
194P	TDS on Senior Citizen above 75 Years (Non-filers of ITR)	NA	Slab Rates
194Q	Purchase of Goods	50 Lakh	0.10%
194R	Deduction of tax in case any benefit or perquisite is provided and aggregate value of such benefit/perquisite exceeds Rs. 20,000	20000	10%
194S	TDS on Payment for Virtual Digital Assets	SPP-50000 OP-10000	1%
194T	TDS on Payment By Partnership Firm to Partners (Salary, Remuneration, Commission, Bonus, Interest on Any Account)	20000	10%
206AA	TDS in case of Non Availability of PAN	NA	Higher of 1. As per act 2. Twice the rate or rate in force 3. 20%