



TDS Rate Chart for tax year 2026-27

Comparative chart- Income Tax Act, 1961 vs Income Tax Act, 2025

Sr No.	Old Section (As per Income Tax Act, 1961)	Nature of Payment	New Section (As per Income Tax Act, 2025)	Payment Code	TDS Rate	Threshold Limit
1	192	Salary	392	1001/1002/1003	Slab Rates	Basic exemption
2	192A	Premature withdrawal from EPF (before 5 years of continuous service)	392(7)	1004	10%	>₹50,000 or more
3	193	Interest on Securities	393(1) Sr No.5(i) 393(4) SL No. 6	1019	10%	₹10,000
4	194	Any Dividend (including dividend on preference shares) declared.	393(1) Sr No.7 393(4) Sr. No. 10	1029	10%	Nil
5	194A	Interest other than Securities where payer is				
		a) Banking Company /Co-operative Society carrying on the business of banking; or/Post Office.	393(1) Sr No.5(ii) 393(4) Sr. No. 7	1020/1021	10%	₹1,00,000 for Senior Citizen ₹50,000 for other than senior Citizen

		b) Other than above	393(1) Sr No.5 (iii) 393(4) Sr. No. 7	1022	10%	₹10,000
6	194B	Lottery Winnings	393(3) Sr No.1	1058	30%	₹10,000
7	194BA	Online Gaming Winnings	393(3) Sr No.2	1060	30%	Nil
8	194BB	Horse Race Winnings	393(3) Sr No.3	1062	30%	₹10,000
9	194C	Contractor Payments – Individual/HUF	393(1) Sr No.6(i) 393(4) Sr. No. 8	1023	1%	₹30,000 / ₹1,00,000
10	194C	Contractor Payments – Others	393(1) Sr No.6(i) 393(4) Sr. No. 8	1024	2%	₹30,000 / ₹1,00,000
11	194D	Insurance Commission	393(1) Sr No.1(i)	1005	2%	₹20,000
12	194DA	Life Insurance Policy payout	393(1) Sr No.8(i)	1030	2%	₹1,00,000
13	194E	Non-resident sportsmen or sport association	393(2) Sr. No. 1	1039	20%	Any amount
14	194EE	NSS Withdrawal	393(3) Sr No.6	1066	10%	₹2,500
15	194G	Lottery Ticket Commission	393(3) Sr No.4	1063	2%	₹20,000
16	194H	Commission or Brokerage	393(1) Sr No.1(ii) 393(4) Sr. No. 1	1006	2%	₹20,000
17	194I(a)	Rent – Plant & Machinery	393(1) Sr No.2(ii)	1008	2%	₹ 50,000/- per month
18	194I(b)	Rent – Land/Building/Furniture	393(1) Sr No.2(ii)	1009	10%	₹ 50,000/- per month
19	194IA	Purchase of Immovable Property	393(1) Sr No.3(i)	N.A	1%	₹50,00,000
20	194IB	Rent by Individual/HUF	393(1) Sr No.2(i)	N.A	2%	₹50,000 per month
21	194IC	Payment of consideration to Landowners under Development agreement	393(1) Sr No.3(ii)	1011	10%	Nil
22	194J	Professional Fees (including Royalty)	393(1) Sr No.6(iii) 393(4) Sr. No. 9	1027	10%	₹50,000
	194J	Professional Fees (including Royalty) – Payment to directors other than salary	393(1) Sr No.6(iii) 393(4) Sr. No. 9	1028	10%	Nil
	194J	Technical Services	393(1) Sr No.6(iii) 393(4) Sr. No. 9	1026	2%	₹50,000

23	194K	Income in respect of units Mutual Fund	393(1) Sr No.4(i) 393(4) Sr. No. 4	1013	10%	₹10,000
24	194LA	Compensation on compulsory acquisition	393(1) Sr No.3(iii) 393(4) Sr. No. 3	1012	10%	₹5,00,000
25	194LB	Interest from infrastructure debt fund to a non-resident or foreign company	393(2) Sr No. 5	1044	5%	Any amount
26	194LBA	Certain Income from units of a business trust where:				
		Recipient being non-resident	393(2) Sr No. 6 (Income in nature refer to Schedule V - Table: Sl. No. 3) 393(4) Sr No. 13	1045 and 1046	5% for interest received from a Special Purpose Vehicle 10% for dividend received from a Special Purpose Vehicle	Any Amount
			393(2) Sr No. 7 (Income in nature refer to Schedule V - Table: Sl. No. 4) 393(4) Sr No. 13	1047	Rates in force	Any amount
		Recipient being resident	393(1) Sr No. 4(ii) 393(4) Sr No. 5	1014, 1015 & 1016	10%	Any amount
27	194LBB	Income from unit of investment fund where:				
		Recipient being non-resident	393(2) Sr No. 8 393(4) Sr No. 14	1048	Rates in force	Any amount
		Recipient being resident	393(1) Sr No. 4(iii)	1017	10%	Any amount
28	194LBC	Income from securitisation Trust where:				
		Recipient being non-resident	393(2) Sr. No. 9	1049	Rates in force	Any amount
		Recipient being resident	393(1) Sr No.4(iv)	1018	10%	Any amount
29	194LC	Interest from Indian Company where:				

		Money borrowed in foreign currency	393(2) Sr No. 2	1040	5%	Any amount
		Money borrowed by way of issue of rupee denominated bond before the 1st July, 2023.	393(2) Sr No.3	1041	5%	Any amount
		Money borrowed in foreign currency & Rupee denominated bond in which is listed only on a recognized stock exchange located in any International Financial Services Centre.	393(2) Sr No.4	1042 & 1043	4% where such bonds are issued on or after the 1st April, 2020 but before the 1st July, 2023; or 9%, where such bonds are issued on or after the 1st July, 2023.	Any amount
30	194M	Payment by certain individual or HUF (Non audit) to Contractor, Profession and Commission	393(3) Sr no. 6(ii)	N.A	2%	₹50,00,000
31	194N	TDS on Cash withdrawal	393(3) Sr no.5 393(4) Sr no. 18	1064/1065	2%	₹3 crore co-operative society ₹1 crore for other than co-operative society
32	194O	E-commerce Participant – Individual & HUF	393(1) Sr No.8(v) 393(4) Sr No.11	1035	0.1%	₹5,00,000
	194O	E-commerce Participant – Other than Individual & HUF	393(1) Sr No.8(v) 393(4) Sr No.11	N.A	0.1%	Nil
33	194P	Specified Senior Citizen	393(1) Sr No.8(iii)	1032	Slab Rates	-
34	194Q	Purchase of Goods	393(1) Sr No.8(ii)	1031	0.1%	₹50,00,000
35	194R	Benefit or Perquisite	393(1) Sr No.8(iv)	1033	10%	₹20,000
36	194S	Virtual Digital Assets	393(1) Sr No.8(vi) 393(4) Sno. 12	1037	1%	₹10,000 / ₹50,000
37	194T	Payment to Partners	393(3) Sr No.7	1067	10%	₹20,000
38	195	Other sum	393(2) Sr No. 17	1057	Rates in force	Any amount

TCS Rates Chart for Tax year 2026-27
Comparative chart – Income-Tax Act, 1961 vs Income-Tax Act, 2025

Sr No.	Old Section (As per Income Tax Act, 1961)	Nature of Payment	New Section (As per Income Tax Act, 2025)	Payment Code	TDS Rate	Threshold Limit
1	206C(1)	Alcoholic liquor for human consumption.	394 Table Sl. 1	1068	2%	Any amount
2	206C(1)	Sale of tendu leaves.	394 Table Sl. 2	1069	2%	
3	206C(1)	Timber/Forest produce	394 Table Sl. 3	1070/1071/1072	2%	Any amount
4	206C(1)	Scrap	394 Table Sl. 4	1073	2%	Any amount
5	206C(1)	Minerals (coal, lignite, iron ore)	394 Table Sl. 5	1074	2%	Any amount
6	206C(1C)	Parking lot or toll plaza or mine or quarry for the purpose of business	394 Table Sl. 9	1090/1091/1092	2%	Any amount
7	206C(1F)	Motor vehicles > ₹10 lakh	394 Table Sl. 6	1075	1%	Value > ₹10 lakh
8	206C(1G)(a)	Liberalised Remittance Scheme	394 Table Sl. 7	1086/1087	2% for education or medical treatment 20% for purpose other than education or medical	> ₹10 lakh
9	206C(1G)(b)	Overseas tour packages	394 Table Sl. 8	1088/1089	2%	Any amount

TDS & TCS return form
Comparative chart – Income-Tax Act, 1961 vs Income Tax Act, 2025

Particulars	Old Form (As per Income Tax Act, 1961)	New Form (As per Income Tax Act, 2025)
TDS return for salary payments	Form 24Q	Form 138
TDS return – Other than Salary	Form 26Q	Form 140
TDS return – Non resident	Form 27Q	Form 144
Tax Collected at Source (TCS)	Form 27EQ	Form 143
Property purchase, rent, contractor/professional payments, crypto transactions	Form 26QB/26QC/26QD/26QE	Form 141
Certificate of TDS on salary issued by employer to employee	Form 16	Form 130
Certificate of TDS on income other than salary	Form 16A	Form 131

40+

Years of operations

4

Offices across globally

70+

Team Members

3

Countries Served Globally



**Mumbai
(Fort)**

Laxmi Building,
Sir P.M. Road, Fort,
Mumbai – 400001
Tell: +91 022 66261600

**Mumbai
(Goregaon)**

Shivam Chambers,
S V Road, Goregaon (W),
Mumbai 400 062
Tell: +91 22 49791142

Doha, Qatar

Al Rufaa Tower,
Office No.1,2&3, Old Salata,
PO Box: 30653, Doha – Qatar
Mob: +974 66 039 427
Contact: naresh@aksaa.qa
Website: www.aksaa.qa

Dubai, UAE

Office No. 45, Level 18,
BurJuman Business Tower,
Bur Dubai, Dubai, UAE
Mob: +971 55 492 0306
Contact: contact@dsaca.ae
Website: www.dsaca.ae