

# TDS & TCS RATE CHART

Financial Year: 2024-25 / Assessment Year: 2025-26

## TDS RATE CHART FY: 2024-25 (AY: 2025-26)

Section	Nature of Payment	Threshold	Indv / HUF	Others
		Rs.	Existing TDS Rate (%)	
192	Salaries	-	Slab Rate	Slab Rate
192A	Premature withdrawal from EPF	50000	10	-
193	Interest on Securities	10000	10	10
194	Dividends	5000	10	10
194A	Interest (Banks)	40000	10	10
194A	Interest - Senior Citizen (Banks)	50000	10	-
194A	Interest (Others)	5000	10	10
194B	Winning from Lotteries	10000	30	30
194BA	Winnings from online games	-	30	30
194BB	Winning from Horse Race	10000	30	30
194C	Contractor - Single Transaction	30000	1	2
194C	Contractor - During the F.Y.	1 Lakh	1	2
194C	Transporter (44AE) declaration with PAN	-	-	-
194D	Insurance Commission (15G - 15H allowed)	15000	5	10
194DA	Payment received - Life insurance Policy	1 Lakh	5	5
194EE	Payment received - National Savings Scheme (NSS)	2500	10	10
194F	Repurchase Units by MFs	-	20	20
194G	Commission - Lottery	15000	5	5
194H	Commission / Brokerage	15000	5	5
194I(a)	Rent for Plant & Machinery	2.40 Lakh	2	2
194I(b)	Rent for Land, Building & Furniture	2.40 Lakh	10	10
194IA	Transfer of certain immovable property other than agriculture land	50 Lakh	1	1
194IB	Rent payment by individual / HUF not covered u/s 194I	50000 P. M.	5	NA
194IC	Payment under specified Joint Development Agreement	-	10	10
194J(a)	Fees - Technical Services, Call Centre, Royalty, Distribution / Exhibition of Cinematographic Films, etc.	30000	2	2
194J(b)	Fees - All other Professional Services	30000	10	10

Updated on 02.04.2024

## TDS RATE CHART FY: 2024-25 (AY: 2025-26)

Section	Nature of Payment	Threshold	Indv / HUF	Others
		Rs.	Existing TDS Rate (%)	
194K	Payment of dividend by mutual Funds	5000	10	10
194LA	Compensation on transfer of certain immovable property other than agricultural land	2.50 Lakh	10	10
194LB	Income by way of interest from infrastructure debt fund (non-resident)	-	5	5
194LBA	Certain income from units of a business trust (applicable from 01.10.2014)	-	10	10
194LBB	Income in respect of investment of investment fund	-	10% for residents, 30% for non-residents	10% for residents, 40% for non-residents
194LBC	Income in respect of investment in securitization trust	-	30% for residents, 40% for non-residents, 25% for individual & HUF	30%, residents, 40% for non-residents, 25% for individual & HUF
194LD	Interest on certain bonds and Govt. Securities (from 01.06.2013)	-	5	5
194M	Payment made for Contracts, Brokerage or Professional Fees by individual & HUF (other than Section 194C, 194H & 194J)	50 Lakh	5	5
194N	Cash withdrawal in excess of 1 crore during the previous year from 1 or more account with a bank or co-operative society (wef 01.09.2019)	1 Crore (Rs. 3 Crores if withdrawal is by Co-operative society)	2	2
		20 Lakhs (If ITR not filed for previous 3 years)	- 2 (Rs. 20 Lakh - 1 Crore)	2
			5 (Rs. 1 Crore and above)	5
194O	TDS on e-commerce participants	5 Lakh	1% (01.10.2020)	1% (01.10.2020)
194P	TDS in case of Specified Senior Citizen (above 75 years) having Salary & Interest (ITR not required)	-	Slab Rate	NA
194Q	TDS on Purchase of Goods exceeding Rs. 50 Lakhs (Applicable From 01-July-2021)	In Excess of Rs. 50 Lakhs	0.1	0.1
194R	Benefits or perquisites of business or profession	20000	10	10

Updated on 02.04.2024

## TDS RATE CHART FY: 2024-25 (AY: 2025-26)

Section	Nature of Payment	Threshold	Indv / HUF	Others
		Rs.	Existing TDS Rate (%)	
194S	Payment of consideration for transfer of virtual digital asset by persons other than specified persons	10000	1	1
194S	Payment of consideration for transfer of virtual digital asset by specified persons	50000	1	1

**Note: TDS Rates without PAN – 20% flat (if TDS is lower than 20%)**

Updated on 02.04.2024

Notes :

1. The above list covers most of the sections applicable for domestic transactions

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