

TCS RATES

All TCS sections With cross-mapping of Section & codes under Old Act and New Act and also with Threshold limits & Rates applicable for AY 2026-2027 (OLD Act) & TY 2026-2027 (New Act)

Section in Old Act	Section in New Act	Section code in New Act	Nature of Receipt	Person responsible for collection	Rate up to 31-3-2026	Rate after 1-4-2026
206C(1)	394(1) [Table: Sl.No. 1]	1068	Sale of alcoholic liquor for human consumption.	Seller	1%	2%
206C(1)	394(1) [Table: Sl.No. 2]	1069	Sale of tendu leaves	Seller	5%	2%
206C(1)	394(1) [Table: Sl.No. 3]	1070	Sale of timber obtained under a forest lease	Seller	2%	2%
206C(1)	394(1) [Table: Sl.No. 3]	1071	Sale of timber obtained by any mode other than a forest lease	Seller	2%	2%
206C(1)	394(1) [Table: Sl.No. 3]	1072	Sale of any other forest produce (not being timber or tendu leaves) obtained under a forest lease.	Seller	2%	2%
206C(1)	394(1) [Table: Sl.No. 4]	1073	Sale of scrap.	Seller	1%	2%
206C(1)	394(1) [Table: Sl.No. 5]	1074	Sale of minerals, being coal or lignite or iron ore.	Seller	1%	2%
206C(1F)	394(1) [Table: Sl.No. 6.D(a)]	1075	Sale consideration exceeding Rs. 10 lakhs in case of sale of motor vehicle	Seller	1%	1%
206C(1F)	394(1) [Table: Sl.No. 6.D(b)]	1076 1077 1078 1079 1080 1081 1082 1083 1084 1085	Sale consideration exceeding Rs. 10 lakhs in case of sale of wrist watch art piece such as antiques, painting, sculpture collectibles such as coin, stamp yacht, rowing boat, canoe, helicopter pair of sunglasses bag such as handbag, purse pair of shoes sportswear and equipment such as golf kit, ski-wear home theatre system horse for horse racing in race clubs and horse for polo	Seller	1%	1%
206C(1G)	394(1) [Table: Sl.No. 7.D(a)]	1086	Remittance under LRS of an amount or aggregate of the amounts exceeding Rs. 10 lakhs for purposes of education or medical treatment	Authorised dealer	5%	2%
206C(1G)	394(1) [Table: Sl.No. 7.D(b)]	1087	Remittance under LRS of an amount or aggregate of the amounts exceeding Rs. 10 lakhs for purposes other than education or medical treatment	Authorised dealer	20%	20%
206C(1G)	394(1) [Table: Sl.No. 8.D(a)]	1088	Sale of "overseas tour programme package" with amount or aggregate of amounts up to Rs. 10 lakhs.	Seller	5%	2%
206C(1G)	394(1) [Table: Sl.No. 8.D(b)]	1089	Sale of "overseas tour programme package" with amount or aggregate of amounts above Rs. 10 lakhs.	Seller	20%	2%
206C(1C)	394(1) [Table: Sl.No. 9]	1090	Use of parking lot	Seller	2%	2%
206C(1C)	394(1) [Table: Sl.No. 9]	1091	Use of toll plaza	Seller	2%	2%
206C(1C)	394(1) [Table: Sl.No. 9]	1092	Use of mine or quarry for the purpose of business, excluding mining and quarrying of mineral oil (including petroleum and natural gas).	Seller	2%	2%