

TDS RATES

Commonly applicable TDS sections to Individual, HUF, LLP, Partnership Firms, Company
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 1961	Section in NEW ACT 2025	Section Code in NEW ACT	Nature of Payment	Applicable to	Limit	Rate
192	392	1002	Salary Payment to employees other than Government employees	ALL	If Taxable Income more than ₹ 4 lakhs [₹2.5 lakhs/ 3 lakhs / 5 lakhs (as the case may be) in case Employee has declared to opt old regime] Note- considering Rebate u/s 87A	Slab rates as applicable
194H	393(1) [Table: Sl. No. 1 (ii)]	1006	Commission or brokerage (not being Insurance commission)	COMPANY / LLP / FIRM and INDIVIDUAL/HUF having Turnover more than 1 Crore in case of Business or Gross receipts more than 50 lakhs in case of Profession in Previous FY	₹ 20,000	2%
194IB	393(1) Sl.No.2(i)		Payment of rent by those Individual/ HUF who are not covered by 194I / 393(1) [Table: Sl. No. 2 (ii)]		₹50,000 monthly rent	2%
194I(a)	393(1) [Table: Sl. No. 2 (ii).D(a)]	1008	Rent for Plant, Machinery, equipment	COMPANY / LLP / FIRM and INDIVIDUAL/HUF having Turnover more than 1 Crore in case of Business or Gross receipts more than 50 lakhs in case of Profession in Previous FY	₹50,000 monthly rent	2%
194I(b)	393(1) [Table: Sl. No. 2 (ii).D(b)]	1009	Rent for Land or building or Land appurtenant to Building or furniture or fitting	COMPANY / LLP / FIRM and INDIVIDUAL/HUF having Turnover more than 1 Crore in case of Business or Gross receipts more than 50 lakhs in case of Profession in Previous FY	₹50,000 monthly rent	10%
194IA	393(1) [Table: Sl. No. 3(i)]		Payment on transfer of certain immovable property other than Rural agricultural land	If Sales consideration or Stamp duty value (w.e. is higher) is higher than ₹ 50 lakhs, then each buyer needs to deduct TDS (even if their individual portion is lower than ₹ 50 lakhs)	₹ 50 Lakhs	1%
194K	393(1) [Table: Sl. No. 4 (i)]	1013	Dividend from Mutual Fund company	All MF companies	₹ 10,000	10%
194A	393(1) [Table: Sl. No. 5 (ii).D(a)]	1020	Interest on Bank Deposit/Post Office Deposit/Banking Co-operative Society Deposit to senior Citizen	Banks / Post-office/Banking Co-operative Society	₹ 1,00,000	10%
194A	393(1) [Table: Sl. No. 5 (ii).D(b)]	1021	Interest on Bank Deposit/Post Office Deposit/Banking Co-operative Society Deposit to Other than Senior Citizen	Banks / Post-office/Banking Co-operative Society	₹ 50,000	10%

Section in OLD ACT 1961	Section in NEW ACT 2025	Section Code in NEW ACT	Nature of Payment	Applicable to	Limit	Rate
194A	393(1) [Table: SL No. 5 (iii)]	1022	Interest on Deposits/ Loans (Other than mentioned above)	COMPANY / LLP / FIRM and INDIVIDUAL/HUF having Turnover more than 1 Crore in case of Business or Gross receipts more than 50 lakhs in case of Profession in Previous FY	₹ 10,000	10%
194C	393(1) [Table: SL No. 6 (i).D(a)]	1023	Payment to contractor/sub-contractor: a) HUF/ Individuals	COMPANY / LLP / FIRM and INDIVIDUAL/HUF having Turnover more than 1 Crore in case of Business or Gross receipts more than 50 lakhs in case of Profession in Previous FY	Single Transaction: ₹ 30,000 & Aggregate of Transactions: ₹ 1,00,000	1%
194C	393(1) [Table: SL No. 6 (i).D(b)]	1024	b) Others			2%
Examples of Contracts Are Job work / Repairing / Labour contract / Supply of labour / Advertisement / Ocean Freight / Shipping charges / Annual maintenance contract / Any Contract etc.						
Note for Transporter - No TDS is required to deduct in case of Transporter involved in plying, hiring or leasing goods carriages, where such Transporter owns 10 or less goods carriages at any time during the previous year and furnishes a declaration						
194M	393(1) [Table SL No. 6(ii)]		(a) for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract; or (b) by way of fees for professional services; or (c) by way of commission [not being insurance commission]	Individual or HUF (other than those required to deduct TDS in any other Sections in this table)	₹ 50 lakhs	2%
194J	393(1) [Table: SL No. 6 (iii).D(a)]	1026	a. sum paid or payable towards fees for technical services or c. fees paid to person for services for running a call centre	COMPANY / LLP / FIRM and INDIVIDUAL/HUF having Turnover more than 1 Crore in case of Business or Gross receipts more than 50 lakhs in case of Profession in Previous FY	₹ 50,000	2%
194J	393(1) [Table: SL No. 6 (iii).D(b)]	1027	a. sum paid or payable towards Professional Fees	COMPANY / LLP / FIRM and INDIVIDUAL/HUF having Turnover more than 1 Crore in case of Business or Gross receipts more than 50 lakhs in case of Profession in Previous FY	₹ 50,000	10%
194J	393(1) [Table: SL No. 6 (iii).D(b)]	1028	Any sum by way of remuneration or fees or commission by whatever name called, other than those on which tax is deductible under head salary, to a director of a company	company	-	10%
194	393(1) [Table: SL No. 7]	1029	Dividend	All Companies	₹ 10,000 (in case paid to shareholder being Individual)	10%
194Q	393(1) [Table: SL No. 8 (ii)]	1031	Purchase of goods	All Assessee having Turnover > ₹ 10 crores in previous FY and if the purchase of goods by him from the seller is of the value or aggregate of such value exceeding ₹ 50 Lakhs in current FY.		0.1%
194T	393(3) [Table: SL No. 7]	1067	Salary, remuneration, commission, bonus or interest to a partner of the firm	PARTNERSHIP FIRM / LLP	₹ 20,000	10.00%