

# TDS RATE CHART

Financial Year 2026-2027 (Assessment Year: 2027-2028)

Sr. No.	Nature of Payments (Particulars)	Old Section Code	New Section / Table Ref	Code	Threshold Limit	Individual / HUF Rate	Others
1	Any income by way of interest other than interest on securities, in case of deductee/payee is a senior citizen	194A	393(1) [Table: Sl. No. 5(ii),D(a)]	1020	Rs.10,000	10%	-
2	Any income by way of interest other than interest on securities, in case of deductee/payee is other than senior citizen	194A	393(1) [Table: Sl. No. 5(ii),D(b)]	1021	Rs.50,000	10%	10%
3	Any income being interest other than interest on securities	194A	393(1) [Table: Sl. No. 5(iii)]	1022	Rs.10,000	10%	10%
4	Winning from Lotteries / Puzzles / Horse Races	194B / 194BB	393(3) [Table: Sl. No. 3]	1062	Rs.10,000 for single transaction	30%	30%
5	Any sum for carrying out any work, including supply of labour, under a contract – contractor is individual or HUF	194C	393(1) [Table: Sl. No. 6(i),D(a)]	1023	-	1%	2%
6	Any sum for carrying out any work, including supply of labour, under a contract – contractor is person other than individual or HUF	194C	393(1) [Table: Sl. No. 6(i),D(b)]	1024	-	1%	2%
7	Payment in respect of Life Insurance Policy	194DA	393(1) [Table: Sl. No. 8(i)]	1030	Rs.1,00,000 (Net Income part)	2%	2%
8	Commission or Brokerage	194H	393(1) [Table: Sl. No. 1(i)]	1005	Rs.20,000	2%	10%
9	Rent on machinery etc. – specified person	194-I(a)	393(1) [Table: Sl. No. 2(ii),D(a)]	1008	Rs.50,000	2%	2%
10	Rent other than machinery etc. – specified person	194-I(b)	393(1) [Table: Sl. No. 2(ii),D(b)]	1009	Rs.50,000	10%	10%
11	Payment of Compensation on Acquisition of Certain Immovable Property	194L	393(1) [Table: Sl. No. 3(iii)]	1012	Rs.50,00,000	10%	10%
12	Any sum by way of fees for technical services / royalty for cinematographic films / call centre cases – from Specified person	194JA	393(1) [Table: Sl. No. 6(iii),D(a)]	1026	-	2%	2%
13	Any sum by way of fees for professional services or any sum referred to in section 26(2)(h) – from Specified person	194JB	393(1) [Table: Sl. No. 6(iii),D(b)]	1027	-	10%	10%
14	Payment of certain amounts in cash by bank/post office/co-operative society to a deductee being a person other than co-operative society	194NC	393(3) [Table: Sl. No. 5.D(b)]	1065	Rs.1 Crore	2%	2%
15	TDS on E-commerce Participants	194-O	393(1) [Table: Sl. No. 8(v)]	1035	Rs.50,000	0.10%	0.10%
16	Any sum for purchase of any goods	194Q	393(1) [Table: Sl. No. 8(iii)]	1031	Rs.50,00,000	0.10%	0.10%