















TCS RATE CHART FY 2026-27

(Tax Collected at Source)

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 Nature of Payment	 Old Sec.	 New Sec.	 New Code	 Rate (%)	 Threshold (₹)
 Alcoholic Liquor for Human Consumption	206C - A	394(1)	1068	2%	-
 Tendu leaves	206C - I	394(1)	1069	2%	-
 Timber obtained under a forest lease	206C - B	394(1)	1070	2%	-
 Timber obtained by any other mode	206C - C	394(1)	1071	2%	-
 Sale of Scrap	206C - E	394(1)	1073	2%	-
 Minerals (Coal, Lignite, or Iron Ore)	206C - J	394(1)	1074	2%	-
 Sale of Motor Vehicle	206C - L	394(1)	1075	1%	> 10 Lakh
 LRS - Education or Medical Treatment	206C - T	394(1)	1086	2%	> 10 Lakh
 LRS - Other than Education or Medical Treatment	206C - T	394(1)	1087	20%	> 10 Lakh
 Overseas Tour Program Package	206C(1G)	394(1)	1088	2%	-



Note: For TCS collections where PAN is not provided by the buyer, tax is collected at twice the specified rate or 5%, whichever is higher.



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