























TDS RATE CHART FY 2026-27

 Nature of Payment	 Old Sec.	 New Section	 New Code	 Rate (%)	 Threshold (₹)
 Salaries (Resident)	192	392	1001	Slab	-
 EPF Withdrawal before 5 years	192A	392(7)	1004	10%	-
 Interest on Securities	193	393(1)	1019	10%	10,000
 Dividend by Company (including on Preference Shares)	194	393(1)	1029	10%	-
 Interest (Bank/Post Office) - Sr. Citizen	194A	393(1)	1020	10%	1,00,000
 Interest (Bank/Post Office) - Non Sr. Citizen	194A	393(1)	1021	10%	50,000
 Contractual (Ind/HUF)	194C	393(1)	1023	1%	30,000 / 1,00,000
 Contractual (Others)	194C	393(1)	1024	2%	30,000 / 1,00,000
 Technical Services / Call Centres	194J(a)	393(1)	1026	2%	50,000
 Professional Fees	194J(b)	393(1)	1027	10%	50,000
 Payment on transfer of immovable property (No agricultural land)	194IA	393(1)	1012	0.01%	50,00,000
 Rent - Machinery/Plant	194I(a)	393(1)	1008	2%	50,000 per month
 Rent - Immovable Property	194I(b)	393(1)	1009	10%	50,000 per month
 Purchase of Goods	194Q	393(1)	1031	0.1%	50,00,000
 Virtual Digital Assets (VDA)	194S	393(1)	1037	1%	10,000 / 50,000
 Partnership Remuneration (New)	194T	393(3)	1067	10%	20,000