

## TDS Rate Chart for Financial Year 2024-2025 (Assessment Year 2025-2026)

Section	Nature of payment	Threshold limit (INR)	Rate of TDS
192	Salary	Taxable income liable to income tax	Any of the following rate as opted by the employee –  · Normal slab rate; or  · New tax regime slab rate.
192A	Premature withdrawal from Employees' Provident Fund	INR 50,000	10%
193	Interest on securities	INR 2,500	10%
194	Dividend	INR 5,000	10%
194A	Interest (other than interest on securities)	Bank deposit/ banking co-operative society deposits/ post office deposit –  · In case of senior citizens – INR 50,000;  · Any other case – INR 40,000.  · Deposits (other than above) – INR 5,000	10%
194B	Winning from lottery/ crossword puzzle	10,000	30%
194BA	Winning from online games	–	30%
194BB	Winning from horse race	10,000 (notably, threshold of INR 10,000 will apply to aggregate winning during the Financial Year)	30%
194C	Payments to contractors	Single transaction – INR 30,000; and  Aggregate of transactions – INR 1,00,000	In case of individuals/ HUF – 1%  Any other case – 2%

194D	Insurance commission	INR 15,000	In case of individual – 5%  In case of company – 10%
194DA	Payment relating to life insurance policy	INR 1,00,000	5%
194E	Payment to non-resident sportsmen/ sports association	–	20%
194EE	Payments relating to deposits under NSS (National Savings Scheme)	INR 2,500	10%
194F	Payment towards repurchase of unit by Unit Trust of India/ Mutual Fund	–	20%
194G	Commission/ prize etc. on sale of the lottery tickets	INR 15,000	5%
194H	Commission/ brokerage	INR 15,000	5%
194-I	Rent	INR 2,40,000	In case of plant and machinery – 2%  In case of land/ building/ factory/ furniture/ fittings – 10%
194-IA	Payment towards transfer of certain immovable property (other than agricultural land)	INR 50 Lakhs	1%
194-IB	Payment of rent by HUF/ individual (not liable to tax audit)	INR 50,000 per month	5%
194-IC	Payment under JDA (Joint Development Agreement)	NIL	10%
194J	FTS (Fees for Professional or Technical Services)	INR 30,000	In case of fees for technical services/ specified royalties – 2%  In any other case – 10%

194K	Income relating to specified units	INR 5,000	10%
194LA	Payment towards compensation for acquisition of certain specified immovable property [land (other than agricultural land)/ building or part thereof]	INR 2,50,000	10%
194LB	Income relating to interest from infrastructure debt fund	NIL	5%
194LBA	Income from the units of business trust	NIL	10%
194LBB	Income from units of investment funds	NIL	10%
194LBC	Income relating to investment in securitization trust	NIL	In case payee is individual/ HUF – 25%  In any other case – 30%
194LC	Income relating to interest from Indian Company/ business trust	NIL	5%
194LD	Income relating to interest on certain specified bonds/ government securities	NIL	5%
194M	Payment of certain sums (i.e. commission/ brokerage/ fees for professional	INR 50 Lakhs	5%
194N	Payment of certain amounts in cash i.e. cash withdrawals	INR 20 Lakhs in case recipient has not furnished income tax return for three previous year (immediately preceding the previous year in which cash is withdrawn)  INR 1 crore in any other case	In case amount/ aggregate amounts exceeds INR 20 Lakhs – 2%  In case amount/ aggregate amounts exceeds INR 1 crore – 5%

194-O	Payment of sum by an e-commerce operator to participant	INR 5 Lakhs	1%
194P	Tax deduction in case of senior citizen of 75 or more years age	Taxable income which is liable to tax	As per rates in force
194Q	Payment towards purchase of goods	INR 50 Lakhs	0.10%
194R	Benefit/ perquisite in respect of business/ profession	INR 20,000	10%
194S	Payment relating to transfer of virtual digital asset	Payment done by specified person – INR 50,000  Payment done by any other person – INR 10,000	1%
195	Payment of any other amount/ sum to a non-resident		
	Income relating to investment done by a non-resident Indian Citizen	NIL	20%
	Income relating to LTCG referred in section 115E of the Income Tax Act with regard to a non-resident Indian Citizen	NIL	10%
	Income relating to LTCG referred in section 112(1)(iii) of the Income Tax Act	NIL	10%
	Income relating to LTCG referred in section 112A of the Income Tax Act	NIL	10%
	Income relating to STCG referred in section 111A of the Income Tax Act	NIL	15%
	Any other income relating to LTCG	NIL	20%
	Income relating to interest payable by the Government/	NIL	20%

	Indian concerns on money borrowed/ debt incurred in foreign currency		
	Any other income	NIL	30%
206AA	TDS deduction in case Permanent Account Number (PAN) of deductee is not furnished to deductor	NIL	Higher of the following –  1. At rates specified in relevant section;  2. At rate/ rates in force; or  3. At 20%.
206AB	TDS deduction in case of non-filers of income tax return	NIL	Higher of the following –  1. At twice the rates specified in relevant section;  2. At twice the rate/ rates in force; or  3. At 5%.