

TDS PROVISIONS FOR TAX YEAR 2026-27 AS ON 30/04/26

I. RESIDENT PAYEE/DEDUCTEE

Old Section	New Section	NATURE	PAYER	Payee	RATE	Exceeding (Applicable on Full Amount)
192	392	Salaries	Any Person	Any Person	Slab Rates	-
192A	392	Accumulated Balance RPF, Super-annuation Funds Etc.	Any Person	Any Person	Slab Rates	-
192A	392	Accumulated Balance EPFO under EPF Act	Any Person	Any Person	10%	50,000
194D	393(1) [Table Sl. No. 1(i)]	Insurance Commission	Any Person	Any Person	2%	20,000
194H	393(1) [Table Sl. No. 1(ii)]	Other Commission	Any Person, Except Ind/HUF Whose Sale in Last FY < 1 Cr	Any Person	2%	20,000
194I	393(1) [Table Sl. No. 2(i)]	Rent	Ind/HUF Not Covered Elsewhere	Any Person	2%	50,000 / Month
194I	393(1) [Table Sl. No. 2(ii)]	Rent – Machinery	Any Person, Except Ind/HUF Whose Sale in Last FY < 1 Cr		2%	
194I	393(1) [Table Sl. No. 2(ii)]	Rent – Property			10%	
194IA	393(1) [Table Sl. No. 3(i)]	Payment for Immovable Property Except Agricultural Land	Any Person	Any Person	1%	49,99,999
194IC	393(1) [Table Sl. No. 3(ii)]	Monetary Payment in Development Agreements	Any Person	Any Person	10%	-
194LA	393(1) [Table Sl. No. 3(iii)]	Payment for Compulsory Acquisition of Immovable Property	Any Person	Any Person	10%	5,00,000

194K	393(1) [Table Sl. No. 4(i)]	Income from Mutual Funds or UT	Any Person	Any Person	10%	10,000
194LBA	393(1) [Table Sl. No. 4(ii)]	Income Distributed	Business Trusts	Any Person	10%	-
194LBB	393(1) [Table Sl. No. 4(iii)]	Income Payable Which Is Not Exempt	Investment Fund U/S 224	Any Person	10%	-
194LBC	393(1) [Table Sl. No. 4(iv)]	Income	Securitization Trust	Any Person	10%	-
193	393(1) [Table Sl. No. 5(i)]	Interest on Securities	Any Person	Any Person	10%	10,000
194A	393(1) [Table Sl. No. 5(ii)]	Interest (Other Than Securities) Payable by Banks	Bank, Co-op Bank, Post Office	Any Person	10%	50,000; If Senior Citizen Then 1,00,000
194A	393(1) [Table Sl. No. 5(iii)]	Interest (Other Than Securities)	Any Person, Except Ind/HUF Whose Sale in Last FY < 1 Cr	Any Person	10%	10,000
194C	393(1) [Table Sl. No. 6(i)]	Payment for Contracts / Job Work	Any Person	Any Person	1% – Individual 2% – Others	30,000 – Lump Sum, 1,00,000 – Total in FY
194M	393(1) [Table Sl. No. 6(ii)]	Payment for Contracts / Job Work / Commission	Ind/HUF Not Covered Elsewhere	Any Person	2%	50,00,000
194J	393(1) [Table Sl. No. 6(iii)]	Fee for Technical Services	Any Person, Except Ind/HUF Whose Sale in Last FY < 1 Cr	Any Person	2%	50,000
194J	393(1) [Table Sl. No. 6(iii)]	Fee for Professional Services	Any Person, Except Ind/HUF Whose Sale in Last FY < 1 Cr	Any Person	10%	50,000
194J	393(1) [Table Sl. No. 6(iii)]	Professional Fee Payable to Directors of Co	Any Person, Except Ind/HUF Whose Sale in Last FY < 1 Cr	Any Person	10%	-
194J	393(1) [Table Sl. No. 6(iii)]	Payment to Call Centers	Any Person, Except Ind/HUF Whose Sale in Last FY < 1 Cr	Any Person	2%	50,000

194J	393(1) [Table Sl. No. 6(iii)]	Royalty for Cinematographic Films	Any Person, Except Ind/HUF Whose Sale in Last FY < 1 Cr	Any Person	2%	50,000
194J	393(1) [Table Sl. No. 6(iii)]	Royalty	Any Person, Except Ind/HUF Whose Sale in Last FY < 1 Cr	Any Person	10%	50,000
194J	393(1) [Table Sl. No. 6(iii)]	Payment for Noncarrying of Bus/Prof or NDA for Any Know How	Any Person, Except Ind/HUF Whose Sale in Last FY < 1 Cr	Any Person	10%	50,000
194	393(1) [Table Sl. No. 7(i)]	Dividends Payable by Domestic Co	Domestic Company	Any Person	10%	-
194DA	393(1) [Table Sl. No. 8(i)]	Income from LIPs Where Taxable	Any Person	Any Person	2%	1,00,000
194Q	393(1) [Table Sl. No. 8(ii)]	Payment for Purchase of Any Goods	Person Whose Sale in Last FY > 10 Cr	Any Person	0.1%	50,00,000
194P	393(1) [Table Sl. No. 8(iii)]	Income Payable	Specified Bank	Specified Senior Citizen	Slab Rates	-
194R	393(1) [Table Sl. No. 8(iv)]	Perquisites or Benefits Payable in Bus/Prof	Any Person, Except Ind/HUF Whose Sale in Last FY < 1 Cr	Any Person	10%	20,000
194O	393(1) [Table Sl. No. 8(v)]	Payment by E-Comm. Operator for Good/Services Sold	E-Comm Operator	Any Person	0.1%	-
194S	393(1) [Table Sl. No. 8(vi)]	Payment for Virtual Digital Asset	Any Person	Any Person	1%	-

II. NON-RESIDENT PAYEE/DEDUCTEE

Old Section	New Section	NATURE	PAYER	Payee	RATE	Exceeding (Applicable on Full Amount)
194E	393(2) [Table Sl. No. 1]	Income U/S 211	Any Person	Non-Resident Sportsman / Sports Organization	20%	-
194LC	393(2) [Table Sl. No. 2]	Interest on Approved Foreign Currency Borrowings	Indian Company or Business Trust	Any Non-Resident, Foreign Company	5%	-
194LC	393(2) [Table Sl. No. 3]	Interest on Rupee Bonds Issued in Foreign	Indian Company or Business Trust	Any Non-Resident, Foreign Company	5%	-
194LC	393(2) [Table Sl. No. 4]	Interest on Rupee Bonds Listed on RSE in Any IFSC	Indian Company or Business Trust	Any Non-Resident, Foreign Company	9%; If Issued Before 01/07/23 – 4%	-
194LB	393(2) [Table Sl. No. 5]	Interest Infrastructure Debt Fund	Any Non-Resident, Foreign Company	Any Non-Resident, Foreign Company	5%	-
194LBA	393(2) [Table Sl. No. 6]	Interest – Distributed Income Business Trust	Any Non-Resident, Foreign Company	Any Non-Resident, Foreign Company	5%	-
194LBA	393(2) [Table Sl. No. 6]	Dividend – Distributed Income Business Trust	Any Non-Resident, Foreign Company	Any Non-Resident, Foreign Company 10% –	10%	-
194LBA	393(2) [Table Sl. No. 7]	Rent – Distributed Income Business Trust	Any Non-Resident, Foreign Company	Any Non-Resident, Foreign Company	As per Finance Act	-
194LBB	393(2) [Table Sl. No. 8]	Non-Exempt Income from Units Investment Fund	Any Non-Resident, Foreign Company	Any Non-Resident, Foreign Company	As per Finance Act	-

194LBC	393(2) [Table Sl. No. 9]	Any Income Securitization Trust	Any Non-Resident, Foreign Company	Any Non-Resident, Foreign Company	As per Finance Act	-
196A	393(2) [Table Sl. No. 10]	Income from Mutual Funds or UTI	Any Person	Any Non-Resident, Foreign Company	20% or Lower as per DTAA	-
196B	393(2) [Table Sl. No. 11]	Any Income from Mutual Funds or UTI	Any Person	Offshore Fund U/S 208	10%	-
196B	393(2) [Table Sl. No. 12]	LTCG from Transfer of Mutual Funds or UTI	Any Person	Offshore Fund U/S 208	12.50%	-
196B	393(2) [Table Sl. No. 13]	Interest / Dividend from GDRs / Bonds	Any Person	Any Non-Resident	10%	-
196C	393(2) [Table Sl. No. 14]	LTCG from Transfer of GDRs / Bond	Any Person	Any Non-Resident	12.50%	-
196D	393(2) [Table Sl. No. 15]	Income from Securities U/S 210	Any Person	FII	20% or Lower as per DTAA	-
196D	393(2) [Table Sl. No. 16]	Income from Securities U/S 210	Any Person	AIF Cat-III in IFSC	10%	-
195	393(2) [Table Sl. No. 17]	Any Interest or Other Sums Not Covered Above	Any Person	Any Non-Resident, Foreign Company	As per Finance Act	-

III. ANY PAYEE/DEDUCTEE

Old Section	New Section	NATURE	PAYER	Payee	RATE	Exceeding (Applicable on Full Amount)
194B	393(3) [Table Sl. No. 1]	Winnings from Lottery, Crosswords, Card / Other Games, Gambling	Any Person	Any Person	30%	10,000 Each
194BA	393(3) [Table Sl. No. 2]	Winnings from Online Games Rule 135	Any Person	Any Person	30%	On Net Winnings or Withdrawal from A/C
194BB	393(3) [Table Sl. No. 3]	Winnings from Horse Race	Licensed Person / Bookmaker	Any Person	30%	10,000 Each
194G	393(3) [Table Sl. No. 4]	Lottery Agents	Any Person	Any Person	2%	20,000
194N	393(3) [Table Sl. No. 5]	Cash Withdrawals	Bank, Co-op Bank, Post Office	Co-op Society	2%	3,00,00,000
194N	393(3) [Table Sl. No. 5]	Cash Withdrawals	Bank, Co-op Bank, Post Office	Any Person	2%	1,00,00,000
194EE	393(3) [Table Sl. No. 6]	Income U/S 80CCA (1961)	Any Person	Any Person	10%	2,500
194T	393(3) [Table Sl. No. 7]	Any Sum Payable / Credited to Partner Firm	Any Person	Any Person	10%	20,000