

Sec	Nature of Payment/ Description	TDS Rate TDS RATES	Threshold Limit
192A	Payment of accumulated balance from recognised provident fund	10% Rate of TDS – 20% if PAN is not provided u/s 206AA	₹50,000
194	Dividend by a Domestic Company to individual shareholder	10%	₹5,000 (raised to ₹10,000 w.e.f. 01.04.2025)
194C	Contractor/Sub-contractor		
	- Payment to Transporter covered by Sec 44AE	Nil	Nil
	- Payment to Individual/HUF	1%	₹30,000 (single payment) / ₹1,00,000 (aggregate)
	- Payment to others	2%	₹30,000 (single payment) / ₹1,00,000 (aggregate)
194DA	Payment to resident under life insurance policy not exempt under Sec 10(10D)	2%	₹1,00,000
194E	Payment to non-resident sportsmen/sports associations/entertainers	20%	Nil
194EE	Payment from deposits under National Savings Scheme (Sec 80CCA)	10%	₹2,500
194G	Commission on sale of lottery tickets	2%	₹15,000 (raised to ₹20,000 w.e.f. 01.04.2025)
194H	Commission or Brokerage	2%	₹15,000 (raised to ₹20,000 w.e.f. 01.04.2025)
194-I	Rent		
	- For use of machinery/plant/equipment	2%	Earlier ₹2,40,000 (in aggregate)
	- For use of land/building including factory building/furniture/fittings	10%	₹50,000 per month or part thereof from 01.04.2025
	- If payee is individual/HUF - In any other case	10%	
194-IA	Transfer of immovable property (other than agricultural land)	1% of such sales consideration or the stamp duty value of such property. W.e.h	₹50,00,000
194-IB	Rent by individuals/HUF (not covered under 194-I second proviso)	2% Credit of rent (March)/ Last month of Tenancy(PFY)/Payment w.e.e	₹50,000 per month
194-IC	Consideration under development agreement (not in kind)	10%	Nil
194J	Professional Services	10%	₹50,000 (earlier ₹30,000)
	Revision from 01.04.2025		
	Technical Services / Call Centres	2%	₹50,000 (earlier ₹30,000)

	Remuneration/Fees to Director (other than 192)	10%	Nil	
	Royalty	10%	₹50,000 (earlier ₹30,000)	
	Non-compete Fees	10%	₹50,000 (earlier ₹30,000)	
	Technical Services (not professional) or royalty for cinematographic film sale/distribution/exhibition	2%	-	
	Payee engaged only in call centre business	2%	-	
194K	Income from units (not capital gain)	10%	₹10,000 (earlier ₹5,000)	
194LA	Compensation on acquisition of immovable property (excluding exempted payments under section 96 RFCTLARR Act)	10%	₹5,00,000 (earlier ₹2,50,000)	
Sec	Nature of Payment	Payee Type	TDS Rate	Threshold Limit
194LB	Interest by Infrastructure Debt Fund to Non-resident (other than company) / Foreign company		5%	Nil
194LBA	Distributed income by business trust to unit holder:			
	- Where payment is made to a resident	Resident	10%	Nil
	- Where payment is made to non-resident or foreign company:			
	(i) Income u/s 10(23FC)(a)	Non-resident / Foreign company	5%	Nil
	(ii) Income u/s 10(23FC)(b)	Non-resident / Foreign company	10%	Nil
194LBB	Income from units of investment fund			
	(i) Where payee is resident	Resident	10%	Nil
	(ii) Where payee is non-resident	Non-resident	At applicable rate	Nil
194LBC	Income from investment in securitisation trust			
	(i) Individual or HUF	Individual/HUF	25% (reduced to 10% w.e.f. 1.4.2025)	Nil
	(ii) Other persons	Other than Individual/HUF	30% (reduced to 10% w.e.f. 1.4.2025)	Nil
194LC	Interest payable to non-resident / foreign co. / business trust on foreign currency loan by Indian co.			
	(a) Loan agreement between 1-7-2012 and before 1-7-2023	Non-resident / Foreign company	5%	Nil
	(b) Long-term infra bonds issued between 1-7-2012 and before 1-10-2014	Non-resident / Foreign company	5%	Nil
	(c) Any other long-term bond	Non-resident / Foreign company	5%	Nil



	(ia) Rupee denominated bond issued before 1-7-2023		5%	Nil
	(ib) Long-term bond / rupee denominated bond issued between 1-4-2020 and 1-7-2023, listed on recognised stock exchange in IFSC		4%	Nil
	(ii) Interest not exceeding amount approved by Central Government		As approved	Nil
<b>194LD</b>	Interest on rupee denominated bonds / govt securities:			
	(i) Payable between 1-6-2013 to 1-7-2023 to FII/QFI		5%	Nil
	(ii) Between 1-4-2020 to 1-7-2023 for municipal debt securities		5%	Nil
<b>194M</b>	Payment to resident by individual/HUF for work or professional services (not required to deduct u/s 194C/194J)		2%	₹50,00,000
<b>194N</b>	TDS on cash withdrawal:			
	- If ITR not filed for preceding 3 AYs and cash withdrawn ≤ ₹1 crore		2%	₹20,00,000
	- If ITR not filed for preceding 3 AYs and cash withdrawn > ₹1 crore		5%	₹1 crore / ₹3 crore
	Cash withdrawal by other persons (not co-operative societies)		2%	₹1,00,00,000
	Cash withdrawal by co-operative society		2%	₹3,00,00,000
<b>194O</b>	Payments by e-commerce operator to e-commerce participant		0.1%	₹5,00,000
<b>194P</b>	Deduction for specified senior citizens (on total income)		As per slab	As per slab
<b>194Q</b>	Purchase of goods where aggregate value > ₹50,00,000		0.1%	₹50,00,000
<b>194R</b>	Perquisite in respect of business or profession		10%	₹20,000
<b>194S</b>	Virtual Digital Assets – Specified person		1%	₹50,000
	Virtual Digital Assets – Other than specified person		1%	₹10,000

<b>194T*</b>	Payment to partners of firms (w.e.f. 01.04.2025) Section 194T is newly inserted and applicable from April 1, 2025		10%	₹20,000
<b>196A</b>	Income from units to non-residents		20% or DTAA rate (whichever is lower)	Nil
<b>196B</b>	Income/Long-term capital gains from offshore fund units		12.5%	Nil
<b>196C</b>	Income/Long-term capital gains from Foreign Currency Bonds/Shares of Indian companies		12.5%	Nil
<b>196D</b>	Income of Foreign Institutional Investors (FIIs) from securities		20%	Nil