

TDS MASTER TABLE FOR TAX YEAR 2026-27

New Income Tax Act 2025 | Compiled for Tax Year 2026-27 (AY 2027-28) | Source: financeandtaxguide.com

New Section	Old Sec	Code	Category/Heading	Nature of Payment/Transaction	Rate	Threshold	New Form	Old Form
392	192	1001	TDS on Salary	Government employee (other than union)	Avg Rate	As per slab	Form 138	Form 24Q
392	192	1002	TDS on Salary	Private employee	Avg Rate	As per slab	Form 138	Form 24Q
392	192	1003	TDS on Salary	Indian government employee	Avg Rate	As per slab	Form 138	Form 24Q
392	192A	1004	TDS on PF Withdrawal	PF Withdrawal Payment	10%	₹ 50,000	Form 140	Form 26Q
393(1) Sl.No 1.(i)	194D	1005	Commission	Insurance Commission	2%	₹ 20,000	Form 140	Form 26Q
393(1) Sl.No 1.(ii)	194H	1006	Commission	Other than insurance	2%	₹ 20,000	Form 140	Form 26Q
393(1) Sl.No 2.(i)	194-IB	1007	Rent by Individual/HUF	Rent by Individual/HUF	2%	₹ 50,000 pm	Form 141	Form 26QC
393(1) Sl.No 2.(ii).D(a)	194-IB	1008	Rent by Specified Person	Plant & Machinery	2%	₹ 50,000 pm	Form 140	Form 26Q
393(1) Sl.No 2.(ii).D(b)	194-I	1009	Rent by Specified Person	Building	10%	₹ 50,000 pm	Form 140	Form 26Q
393(1) Sl.No 3.(i)	194-I	1010	Immovable Property	Transfer of Immovable Property (Other than agri)	1%	₹ 50 Lakh	Form 141	Form 26QB
393(1) Sl.No 3.(ii)	194-IA	1011	Immovable Property	Joint Development Agreement	10%	-	Form 140	Form 26Q
393(1) Sl.No 3.(iii)	194-IC	1012	Immovable Property	Compensation or enhanced compensation	10%	₹ 5 Lakh	Form 140	Form 26Q
393(1) Sl.No 4.(i)	194K	1013	Specified Mutual Fund	Specified Mutual Fund	10%	₹ 10,000	Form 140	Form 26Q
393(1) Sl.No 4.(ii)	194LBA	1014	Business Trust	Interest	10%	-	Form 140	Form 26Q
393(1) Sl.No 4.(ii)	194LBA	1015	Business Trust	Dividend	10%	-	Form 140	Form 26Q
393(1) Sl.No 4.(ii)	194LBA	1016	Business Trust	Rent	10%	-	Form 140	Form 26Q
393(1) Sl.No 4.(iii)	194LBA	1017	Capital Market Income	REIT	10%	-	Form 140	Form 26Q
393(1) Sl.No 4.(iv)	194LBC	1018	Capital Market Income	Securitisation Trust	10%	-	Form 140	Form 26Q
393(1) Sl.No 5.(i)	193	1019	Interest Income	Interest on Securities	10%	₹ 10,000	Form 140	Form 26Q
393(1) Sl.No 5.(ii).D(a)	194A	1020	Interest Income	Interest from Banks/Post Office/Co-op Senior Citizen	10%	₹ 1,00,000	Form 140	Form 26Q
393(1) Sl.No 5.(ii).D(b)	194A	1021	Interest Income	Interest from Banks/Post Office/Co-op other than senior citizen	10%	₹ 50,000	Form 140	Form 26Q
393(1) Sl.No 5.(iii)	194A	1022	Interest Income	Interest other than banks	10%	₹ 10,000	Form 140	Form 26Q

New Section	Old Sec	Code	Category/Heading	Nature of Payment/Transaction	Rate	Threshold	New Form	Old Form
393(1) Sl.No 6.(i).D(a)	194C	1023	Contract, Professional & Technical	Contract - Individual/HUF	1%	₹ 30k (Single) / ₹ 1L (FY)	Form 140	Form 26Q
393(1) Sl.No 6.(i).D(b)	194C	1024	Contract, Professional & Technical	Contract - Other than Individual/HUF	2%	₹ 30k (Single) / ₹ 1L (FY)	Form 140	Form 26Q
393(1) Sl.No 6.(ii)	194M	1025	Contract, Professional & Technical	Any sum for Contract/Professional/Commission (not covered otherwise)	2%	₹ 50,00,000	Form 140	Form 26Q
393(1) Sl.No 6.(ii).D(a)	194J	1026	Contract, Professional & Technical	Technical Service/Royalty/Film Distribution/Call Center	2%	₹ 50,000	Form 140	Form 26Q
393(1) Sl.No 6.(ii).D(b)	194J	1027	Contract, Professional & Technical	Professional Service (Other)	10%	₹ 50,000	Form 140	Form 26Q
393(1) Sl.No 6.(ii).D(b)	194J	1028	Contract, Professional & Technical	Director Remuneration	10%	-	Form 140	Form 26Q
393(1) Sl.No 7	194	1029	Dividend	Dividend from Domestic Company	10%	-	Form 140	Form 26Q
393(1) Sl.No 8.(i)	194DA	1030	Others	LIC payment	2%	₹ 1,00,000	Form 140	Form 26Q
393(1) Sl.No 8.(ii)	194Q	1031	Others	Purchase of Goods	0.10%	₹ 50,00,000 for individual, otherwise 0	Form 140	Form 26Q
393(1) Sl.No 8.(iii)	194P	1032	Others	Specified Senior citizen	Slab rate	Slab rate	Form 138	Form 24Q
393(1) Sl.No 8.(iv)	194R	1033	Others	Perquisite & benefit (Cash)	10%	₹ 20,000	Form 140	Form 26Q
393(1) Sl.No 8.(iv) Note 6	194R	1034	Others	Perquisite & benefit (Kind)	10%	₹ 20,000	Form 140	Form 26Q
393(1) Sl.No 8.(v)	194O	1035	Others	TDS by ECO	0.10%	₹ 5,00,000 for individual & HUF	Form 140	Form 26Q
393(1) Sl.No 8.(vi)	194S	1036	Others	VDA - individual or HUF (Cash or Kind)	1%	-	Form 141	Form 26EQ
393(1) Sl.No 8.(vi)	194S	1037	Others	VDA - Other than individual (Cash)	1%	-	Form 140	Form 26Q
393(1) Sl.No 8.(vi) Note 6	194S	1038	Others	VDA - Other than individual (Kind)	1%	-	Form 140	Form 26Q
393(2) Sl.No 1	194E	1039	Others - NRI Payments	Payment to Sportsperson/Sports Association (NRI)	20%	-	Form 144	Form 27Q
393(2) Sl.No 2	194LC	1040	Others - NRI Payments	Interest on money borrowed in foreign currency	5%	-	Form 144	Form 27Q
393(2) Sl.No 3	194LC	1041	Others - NRI Payments	Interest on Rupee Bond	5%	-	Form 144	Form 27Q
393(2) Sl.No 4.E(a)	194LB	1042	Others - NRI Payments	Interest on Rupee Bond (IFSC listed before 1 July 2023)	4%	-	Form 144	Form 27Q

New Section	Old Sec	Code	Category/Heading	Nature of Payment/Transaction	Rate	Threshold	New Form	Old Form
393(2) Sl.No 4.E(b)	194LBA	1043	Others - NRI Payments	Interest on Rupee Bond (IFSC listed on/after 1 July 2023)	9%	-	Form 144	Form 27Q
393(2) Sl.No 5	194LBA	1044	Others - NRI Payments	Interest by Infra Debt Fund (NRI)	5%	-	Form 144	Form 27Q
393(2) Sl.No 6.E(a)	194LBB	1045	Others - NRI Payments	Distributed income (Sec 223 Schedule V Table Sl. No. 3.B(a))	5%	-	Form 144	Form 27Q
393(2) Sl.No 6.E(a)	196C	1046	Others - NRI Payments	Distributed income (Sec 223 Schedule V Table Sl. No. 3.B(b))	10%	-	Form 144	Form 27Q
393(2) Sl.No 7	196D	1047	Others - NRI Payments	Distributed income (Sec 223 Schedule V Table Sl. No. 4)	12.50%	-	Form 144	Form 27Q
393(2) Sl.No 8	194E	1048	Others - NRI Payments	Investment Fund (Sec 224) - other than exempt under Schedule V	10%	-	Form 144	Form 27Q
393(2) Sl.No 9	195	1049	Others - NRI Payments	Securitisation Trust (Sec 221)	12.50%	-	Form 144	Form 27Q
393(2) Sl.No 10	195	1050	Others - NRI Payments	Units of MF (Schedule VII Table Sl. No. 20 or 21) / Specified Company	20%	-	Form 144	Form 27Q
393(2) Sl.No 11	195	1051	Others - NRI Payments	Units referred to in Sec 208	10%	-	Form 144	Form 27Q
393(2) Sl.No 12	195	1052	Others - NRI Payments	Long-term capital gains - Transfer of units (Sec 208)	10%	-	Form 144	Form 27Q
393(2) Sl.No 13	196A	1053	Others - NRI Payments	Interest/Dividends - Bonds/GDR (Sec 209)	Rate in force	-	Form 144	Form 27Q
393(2) Sl.No 14	196B	1054	Others - NRI Payments	Long-term capital gains - Bonds/GDR (Sec 209)	12.50%	-	Form 144	Form 27Q
393(2) Sl.No 15	196C	1055	Others - NRI Payments	Securities (Sec 210(1) Table Sl. No. 1)	20%	-	Form 144	Form 27Q
393(2) Sl.No 16	196D	1056	Others - NRI Payments	Securities (Sec 210(1) Table Sl. No. 1)	10%	-	Form 144	Form 27Q
393(2) Sl.No 17	195	1057	Others - NRI Payments	Interest (not under Serial 2-5) or other sum (not being Salary)	Rate in force	-	Form 144	Form 27Q
393(3) Sl.No 1	194B	1058	Payment to any person	Lottery, Puzzle, Card Game, Gambling (Cash)	30%	₹ 10,000	Form 140	Form 26Q
393(3) Sl.No 1 (Note 2)	194B	1059	Payment to any person	Lottery, Puzzle, Card Game, Gambling (Kind)	30%	₹ 10,000	Form 140	Form 26Q
393(3) Sl.No 2	194BA	1060	Payment to any person	Online Gaming - Net Winnings (Cash)	30%	-	Form 140	Form 26Q
393(3) Sl.No 2 (Note 2)	194BA	1061	Payment to any person	Online Gaming - Net Winnings (Kind)	30%	-	Form 140	Form 26Q
393(3) Sl.No 3	194BB	1062	Payment to any person	Horse Race Winnings	30%	₹ 10,000	Form 140	Form 26Q
393(3) Sl.No 4	194G	1063	Payment to any person	Commission on Lottery Sale	2%	₹ 20,000	Form 140	Form 26Q

New Section	Old Sec	Code	Category/Heading	Nature of Payment/Transaction	Rate	Threshold	New Form	Old Form
393(3) Sl.No 5.D(a)	194N	1064	Payment to any person	TDS on Cash Withdrawal (Co-operative Society)	2%	₹ 3 Crore R - Form 140 NRI - Form 144	Form 140 / Form 144	Form 26Q / Form 27Q
393(3) Sl.No 5.D(b)	194N	1065	Payment to any person	TDS on Cash Withdrawal (other than co-operative Society)	2%	₹ 1 Crore R - Form 140 NRI - Form 144	Form 140 / Form 144	Form 26Q / Form 27Q
393(3) Sl.No 6	194EE	1066	Payment to any person	NSS Withdrawal	10%	₹ 2,500	Form 140 / Form 144	Form 26Q / Form 27Q
393(3) Sl.No 7	194T	1067	Payment to any person	Payment to Partner	10%	₹ 20,000	Form 140 / Form 144	Form 26Q / Form 27Q
394 Sl.No 1	206C(1)	1068	TCS	Sale of Alcoholic Liquor for Human Consumption	2%	-	Form 143	Form 27EQ
394 Sl.No 2	206C(1)	1069	TCS	Sale of Tendu Leaves	2%	-	Form 143	Form 27EQ
394 Sl.No 3	206C(1)	1070	TCS	Timber obtained under forest lease	2%	-	Form 143	Form 27EQ
394 Sl.No 3	206C(1)	1071	TCS	Timber obtained other than forest lease	2%	-	Form 143	Form 27EQ
394 Sl.No 3	206C(1)	1072	TCS	Other Forest Product	2%	-	Form 143	Form 27EQ
394 Sl.No 4	206C(1)	1073	TCS	Sale of Scrap	2%	-	Form 143	Form 27EQ
394 Sl.No 5	206C(1)	1074	TCS	Sale of Minerals (Coal, Lignite, Iron Ore)	2%	-	Form 143	Form 27EQ
394 Sl.No 6	206C(1F)	1075	TCS	Motor Vehicle (Value > ₹10 Lakh)	1%	> ₹ 10 Lakh	Form 143	Form 27EQ
394 Sl.No 6	206C(1F)	1076	TCS	Wristwatch (Value > ₹10 Lakh)	1%	> ₹ 10 Lakh	Form 143	Form 27EQ
394 Sl.No 6	206C(1F)	1077	TCS	Art Piece (Value > ₹10 Lakh)	1%	> ₹ 10 Lakh	Form 143	Form 27EQ
394 Sl.No 6	206C(1F)	1078	TCS	Coin/Stamp (Value > ₹10 Lakh)	1%	> ₹ 10 Lakh	Form 143	Form 27EQ
394 Sl.No 6	206C(1F)	1079	TCS	Yacht/Boat/Helicopter (Value > ₹10 Lakh)	1%	> ₹ 10 Lakh	Form 143	Form 27EQ
394 Sl.No 6	206C(1F)	1080	TCS	Sunglasses (Value > ₹10 Lakh)	1%	> ₹ 10 Lakh	Form 143	Form 27EQ
394 Sl.No 6	206C(1F)	1081	TCS	Handbag/Purse (Value > ₹10 Lakh)	1%	> ₹ 10 Lakh	Form 143	Form 27EQ
394 Sl.No 6	206C(1F)	1082	TCS	Shoes (Value > ₹10 Lakh)	1%	> ₹ 10 Lakh	Form 143	Form 27EQ
394 Sl.No 6	206C(1F)	1083	TCS	Sportswear & Sport Equipment (Value > ₹10 Lakh)	1%	> ₹ 10 Lakh	Form 143	Form 27EQ

New Section	Old Sec	Code	Category/Heading	Nature of Payment/Transaction	Rate	Threshold	New Form	Old Form
394 Sl.No 6	206C(1F)	1084	TCS	Home Theatre (Value > ₹10 Lakh)	1%	> ₹ 10 Lakh	Form 143	Form 27EQ
394 Sl.No 6	206C(1F)	1085	TCS	Horse (Value > ₹10 Lakh)	1%	> ₹ 10 Lakh	Form 143	Form 27EQ
394 Sl.No 7	206C(1G)	1086	TCS	Remittance under LRS - Education/Medical	2%	> ₹ 10 Lakh	Form 143	Form 27EQ
394 Sl.No 7	206C(1G)	1087	TCS	Remittance under LRS - Other Purposes	20%	> ₹ 10 Lakh	Form 143	Form 27EQ
394 Sl.No 8	206C(1G)	1088*	TCS	Overseas Tour Package	2%	-	Form 143	Form 27EQ
394 Sl.No 9	206C(1C)	1090	TCS	Parking Lot	2%	-	Form 143	Form 27EQ
394 Sl.No 9	206C(1C)	1091	TCS	Toll Plaza	2%	-	Form 143	Form 27EQ
394 Sl.No 9	206C(1C)	1092	TCS	Mine or Quarry (except oil mining)	2%	-	Form 143	Form 27EQ

* Overseas tour package (Code 1088): Finance Act 2026 has unified the rate to 2%. Both codes 1088 and 1089 exist in the system pending form update — either code may be used for the 2% rate.

Note: This table is compiled for information purposes only. Please refer to the provisions of the Income Tax Act 2025 for official details. Consult your CA or tax advisor for compliance specific to your situation.