### **TDS Rates for A.Y 2025-26 w.e.f. 01-04-2024**

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| **Particulars** | **TDS Rates (in%)** |
| Where the person is Resident of India |  |
| Sec-192 Payment of salary | Normal Slab Rate |
| Sec-192A Payment of accumulated balance of P.F | 10 |
| Sec-193 Interest on securities | 10 |
| Sec-194 Dividend income | 10 |
| Sec-194A Income by way of interest other than interest on securities | 10 |
| Sec-194B Income by way of winnings from lotteries, crossword puzzles, card games and other games | 30 |
| Sec-194BA Income by way of winnings form any online game | 30 |
| Sec-194BB Income by way of winnings from horse races | 30 |
| Sec-194C Payment to Contractor/Sub-contractor1. HUF/Individuals
2. Others
 | 12 |
| Sec-194D Insurance Commission | 5 |
| Sec-194DA Payment in respect of LIP w.e.f. 01-09-19, the tax shall be deducted on the amt of income comprised in insurance pay-out | 5 |
| Sec-194EE: Payment in respect of deposit under National Savings Scheme | 10 |
| Sec-194G Commission on sale of lottery tickets | 5 |
| Sect-194H Commission or brokerage | 5 |
| Sec-194I Rent1. Plant & Machinery
2. Others
 |  210 |
| Sec-194IB Payment of rent by Individual/HUF not liable for Tax Audit | 05 |
| Sec-194J i) Fees for professional/Technical Services ii) Sum paid/payable for royalty | 10 |
| Sec-194M Payment of commission (not being insurance commission), brokerage, contractual fee, professional fee to resident by Individual/HUF who are not liable to deduct TDS under section 194C,194H,194J. When aggregate of sum during F.Y >₹50 L | 5 |
| Sec-194N Cash withdrawal during the previous year form one or more account maintained by person with Banking co., Co-operative Society engaged in business of banking company engaged in business of banking or post office1. more than ₹1 cr.
2. If assessee has not filed ITR previous 3 years & withdrawal more than ₹20 lakhs to ₹1cr.
 | 52 |
| Sec-194Q Payment for the purchase of goods of aggregate value exceeding ₹50L | 0.1 |
| Sec-194R Deduction of tax in case any benefit or perquisite is provided and aggregate value of such benefit exceeds ₹ 20,000 | 10 |
| Sec-194S Payment on transfer of Virtual Digital Asset | 1 |

 For any assistance

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