



# TDS / TCS Updates – FY 2026-27

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# TDS Updates FY 2026-27 (Part 1)

Nature of Payment	Old Section	New IT Act 2025 Section	TDS Rate	Threshold / Applicability	Exceptions / Higher Rates / Special Notes
Salary	192	392	Slab Rates	Estimated salary income	Higher rate if PAN not furnished
EPF Withdrawal	192A	392	10%	> ₹50,000	20% if PAN not available
Interest on Securities	193	392	10%	As applicable	Certain govt securities exempt
Dividend	194	392	10%	> ₹10,000	20% without PAN
Interest other than Securities	194A	392	10%	₹50,000 SC / ₹40,000 others	Banks, NBFC exemptions
Lottery/Crossword	194B	392	30%	> ₹10,000	No deduction of expenses allowed
Horse Race Winnings	194BB	392	30%	> ₹10,000	
Contract Payments	194C	392	1% / 2%	Single > ₹30,000 or aggregate > ₹1 lakh	2% for non-individual contractors
Insurance Commission	194D	392	2% / 10%	> ₹20,000	
Life Insurance Maturity	194DA	392	2%	> ₹1 lakh	Applicable on income component only

# TDS Updates FY 2026-27 (Part 2)

Nature of Payment	Old Section	New IT Act 2025 Section	TDS Rate	Threshold / Applicability	Exceptions / Higher Rates / Special Notes
Commission/Brokerage	194H	392	2%	> ₹20,000	20% without PAN
Rent - Plant & Machinery	194I	392	2%	> ₹2.40 lakh	
Rent - Land/Building	194I	392	10%	> ₹2.40 lakh	Applicable on credited/paid amount
Professional Fees	194J	392	10%	> ₹50,000	Technical services at 2%
Technical Services	194J	392	2%	> ₹50,000	
Director Remuneration	194J	392	10%	No threshold	
Property Purchase	194IA	392	1%	Property value > ₹50 lakh	PAN mandatory for buyer/seller
Rent by Individual/HUF	194IB	392	5%	Rent > ₹50,000 p.m.	No TAN required
Payments by Individual/HUF	194M	392	5%	> ₹50 lakh	Applicable if not liable for tax audit
E-commerce Transactions	194O	392	1%	₹5 lakh threshold	Operator responsible

# TDS Updates FY 2026-27 (Part 3)

Nature of Payment	Old Section	New IT Act 2025 Section	TDS Rate	Threshold / Applicability	Exceptions / Higher Rates / Special Notes
Purchase of Goods	194Q	392	0.1%	Purchases > ₹50 lakh	Overrides TCS 206C(1H)
Virtual Digital Assets	194S	392	1%	₹50,000 / ₹10,000	Crypto transactions
Cash Withdrawals	194N	392	2% / 5%	Depends on ITR filing	Higher rate for non-filers
NRI Payments	195	393	Rates in Force	As applicable	DTAA benefit available
Note: For detailed Provision of law, Kindly access our website-...					

# TCS Updates FY 2026-27 (Part 1)

Nature	Old Section	New IT Act 2025 Section	TCS Rate	Threshold / Applicability	Exceptions / Higher Rates / Notes
Scrap Sale	206C	394	2%	Seller collects	Higher rate if PAN not available
Tendu Leaves	206C	394	5%		
Timber	206C	394	2.5%		
Forest Produce	206C	394	2.5%		
Minerals	206C	394	1%	Coal/Lignite/Iron Ore	
Parking/Toll/Mining Rights	206C	394	2%		
Motor Vehicle Sale	206C(1F)	394	1%	Vehicle > ₹10 lakh	
Foreign Remittance under LRS	206C(1G)	394	2% / 5% / 20%	Depends on category	Education loans at concessional rate
Education Loan Remittance	206C(1G)	394	0.5%	Specified loans	
Overseas Tour Package	206C(1G)	394	2%		

# TCS Updates FY 2026-27 (Part 2)

Nature	Old Section	New IT Act 2025 Section	TCS Rate	Threshold / Applicability	Exceptions / Higher Rates / Notes
Sale of Goods	206C(1H)	394	0.1%	Seller turnover conditions	Not applicable if 194Q applies
<b>Note:</b> For detailed Provision of law, Kindly access our website- <a href="http://www.uvrassociates.com">www.uvrassociates.com</a>					

# Due Dates & Compliance – FY 2026-27

Compliance	Period	Due Date	Late Fee / Interest / Remarks
TDS Deposit	April-February	7th of Next Month	Interest @1%/1.5% may apply
TDS Deposit	March	30 April	Year-end compliance
TCS Deposit	Monthly	7th of Next Month	
TDS Return - Q1	Apr-Jun	31 July	Late fee u/s 234E
TDS Return - Q2	Jul-Sep	31 October	
TDS Return - Q3	Oct-Dec	31 January	
TDS Return - Q4	Jan-Mar	31 May	
TCS Return - Q1	Apr-Jun	15 July	
TCS Return - Q2	Jul-Sep	15 October	
TCS Return - Q3	Oct-Dec	15 January	
TCS Return - Q4	Jan-Mar	15 May	
Form 16 Issue	Salary TDS	15 June	Annual salary certificate
Form 16A Issue	Other TDS	15 days from return due date	

# **Thank You**

## **UVRR & Associates**

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