

TCS Rate Chart for FY 2025-26

TCS Rate Chart for FY 2025-26 (AY 2026-27)

Section	Code	Nature of payment	Rate	Threshold (₹)
206C (1)	6CA	Alcoholic Liquor for human consumption	1%	-
206C (1)	6CB	Timber obtained under a forest lease	2%	-
206C (1)	6CC	Timber obtained by any mode other than under a forest lease @taxologyin	2%	-
206C (1)	6CD	Any other forest produce not being timber or tendu leaves	2%	-
206C (1)	6CE	Scrap	1%	-
206C(1C)	6CF	Parking lots @taxologyin	2%	-
206C(1C)	6CG	Toll Plaza	2%	-
206C(1C)	6CH	Mining and quarrying	2%	-
206C(1)	6CI	Tendu leaves	5%	-
206C(1)	6CJ	Minerals, being coal or lignite or iron ore	1%	-
206C(1F)	6CL	Sale of Motor Vehicle	1%	> 10 lakh
206C(1G)	6CO	Sale of overseas Tour Program package	5% 20%	<= 10 Lakh > 10 Lakh
206C(1G)	6CP	Remittance under LRS for educational loan taken from financial institution mentioned in Section 80E		Nil
@taxologyin 206C(1G)	6CQ	Remittance under LRS for purpose other than for purchase of overseas tour package or for educational loan taken from financial institution		@taxologyin
		(a) Education and Medical remittance	5%	> 10 lakh
		(b) Other foreign remittances	20%	> 10 lakh
206C(1H)	6CR	Sale of goods		Omitted

@taxologyin