

## Changes in threshold limit of TDS/TCS Rate and 15 G/H threshold limit

This is to inform you that w.e.f. April 1, 2025, the threshold limit for TDS on Interest on deposits u/s 194A, and TCS as per 206C(1G) – Remittance under LRS and overseas tour program package, and TCS Rate as per Sub-section (1G) of section 206C will be revised.

Kindly refer to the list given below.

Up to March 31, 2025	w.e.f. April 1, 2025
Threshold limit for TDS u/s 194A-Interest other than interest on securities	
40,000/- in case of others	50,000/- in case of others
50,000/-for senior citizen	1,00,000/-for senior citizen

15 G/H threshold limit revised as per new tax regime	
3,00,000	4,00,000
7,00,000	12,00,000

Threshold limit for remittance under LRS and overseas tour program package – u/s 206C(1G)	
7,00,000	10,00,000

TCS on remittance under LRS for purpose of education, financed by loan from financial institution – u/s 206C(1G)	
0.5% after Rs. 7lakh	Nil