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Tax Rates

CA Final Direct Tax Rates — AY 2026-27

Complete tax rates reference for CA Final Paper 4 (Direct Tax Laws & International Taxation). Covers individual, company, capital gains, MAT/AMT, TDS/TCS, and international taxation rates.

AY 2026-27

FY 2025-26

CA Final Paper 4

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Note: New Tax Regime (Section 115BAC) is the **default regime** from AY 2024-25. Health & Education Cess of **4%** applies on tax + surcharge for all assessees.

Individual / HUF Tax Slabs

New Regime (Default) — Section 115BAC

Income Range	Rate
Up to Rs 3,00,000	Nil
Rs 3,00,001 - 7,00,000	5%
Rs 7,00,001 - 10,00,000	10%
Rs 10,00,001 - 12,00,000	15%
Rs 12,00,001 - 15,00,000	20%

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Rebate u/s 87A: Full rebate if income \leq Rs 7,00,000
Standard Deduction: Rs 75,000 for salaried/pensioners

Old Regime (Opt-in required)

Income Range	Rate
Up to Rs 2,50,000	Nil
Rs 2,50,001 - 5,00,000	5%
Rs 5,00,001 - 10,00,000	20%
Above Rs 10,00,000	30%

Senior Citizen (60-80): Exempt up to Rs 3,00,000

Super Senior (80+): Exempt up to Rs 5,00,000

Surcharge on Income Tax — Individual/HUF

Total Income	Old Regime	New Regime
Rs 50 Lakh - 1 Crore	10%	10%
Rs 1 Crore - 2 Crore	15%	15%
Rs 2 Crore - 5 Crore	25%	25% (max)
Above Rs 5 Crore	37%	25% (max)

Marginal relief applicable where surcharge exceeds the additional income above the threshold.

Company Tax Rates

Type	Rate	Surcharge	Effective Rate (incl. cess)
Domestic Company (Turnover \leq 400 Cr in FY 2023-24)	25%	7% / 12%	~26.00% / ~27.82%
Domestic Company (Other)	30%	7% / 12%	~31.20% / ~34.94%
Section 115BAA (Concessional)	22%	10%	~25.17%

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Section 115BAB (New Manufacturing)	15%	10%	~17.16%
Foreign Company (Income ≤ 1 Cr)	40%	Nil	41.60%
Foreign Company (Income 1-10 Cr)	40%	2%	42.43%
Foreign Company (Income > 10 Cr)	40%	5%	43.68%

115BAA: No MAT, no exemptions (80-IA, 80-IAB, etc.), no additional depreciation, no set-off of losses from exemption years. **115BAB:** For companies incorporated on/after 1.10.2019 and commencing manufacturing by 31.3.2024.

Capital Gains Tax Rates

Asset Type	Holding Period for LT	STCG Rate	LTCG Rate
Listed equity shares / equity MF	12 months	20%	12.5% (above Rs 1.25L)
Other listed securities (bonds, debentures)	12 months	Slab rate	12.5%
Unlisted shares	24 months	Slab rate	12.5%
Immovable property	24 months	Slab rate	12.5%
Other assets (gold, jewellery, etc.)	24 months	Slab rate	12.5%

Section 112A: LTCG on listed equity/equity MF exempt up to Rs 1,25,000 per year. No indexation benefit available. **Section 112:** LTCG on other assets at 12.5%. No indexation benefit for transfers on or after 23.7.2024.

Presumptive Taxation

Section 44AD Resident Individual, HUF, Partnership (not LLP)

Turnover Limit: Up to Rs 2 Crore (Rs 3 Crore if digital receipts ≥ 95%)

Deemed Profit: 6% of digital turnover + 8% of other turnover

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Turnover Limit: Up to Rs 50 Lakh (Rs 75 Lakh if digital receipts ≥ 95%)

Deemed Profit: 50% of gross receipts

Section 44AE Any person owning goods carriages

Turnover Limit: Not more than 10 goods carriages at any time

Deemed Profit: Rs 1,000 per ton of gross vehicle weight per month (heavy) / Rs 7,500 per month (other)

MAT & AMT

MAT (Section 115JB)

15% of book profit

Applicability: All companies except those opting for 115BAA/115BAB

Credit: MAT credit can be carried forward for 15 years

AMT (Section 115JC)

18.5% of adjusted total income

Applicability: All persons other than companies claiming specified deductions

Credit: AMT credit can be carried forward for 15 years

Plus surcharge and 4% Health & Education Cess on MAT/AMT.

TDS Rates

Section	Nature of Payment	Rate	Threshold
192	Salary	Slab rates	Basic exemption
193	Interest on Securities	10%	Rs 10,000
194	Dividend	10%	Rs 5,000
194A	Interest (Other)	10%	Rs 40,000 (Rs 50,000 for senior)

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194C	Contractor - Ind/HUF	1%	Rs 30,000 single / Rs 1,00,000 aggregate
194C	Contractor - Others	2%	Rs 30,000 single / Rs 1,00,000 aggregate
194D	Insurance Commission	5%	Rs 15,000
194H	Commission/Brokerage	5%	Rs 15,000
194I (a)	Rent - P&M, Equipment	2%	Rs 2,40,000 p.a.
194I (b)	Rent - Land, Building	10%	Rs 2,40,000 p.a.
194J	Professional/Technical Fees	10%	Rs 30,000
194J	Technical Services (FTS to specified)	2%	Rs 30,000
194LA	Compensation on acquisition	10%	Rs 2,50,000
194Q	Purchase of goods	0.1%	Rs 50 Lakh
195	Payment to Non-resident	Rates in force / DTAA	Any amount
196D	Income of FIs	20%	Any amount

Higher TDS rate of 20% applies if PAN not furnished (Section 206AA). Section 206AB: higher rate for non-filers of ITR.

TCS Rates

Section	Nature	Rate
206C(1)	Scrap	1%
206C(1)	Tendu leaves	5%
206C(1)	Timber, forest produce	2.5%
206C(1)	Minerals (coal, lignite, iron ore)	1%
206C(1G)	Foreign remittance under LRS (above Rs 7 Lakh)	20% (5% for education loan)
206C(1H)	Sale of goods (above Rs 50 Lakh)	0.1%

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Item	Rate (without DTAA)
Royalty to non-resident (Section 115A)	10%
FTS to non-resident (Section 115A)	10%
Dividend to non-resident	20%
Interest income of non-resident (Section 115A)	20% (5% for specified bonds)
LTCG of non-resident (unlisted shares)	10% without indexation
Equalisation Levy (e-commerce supply)	2% of consideration

DTAA: Where India has a DTAA with a country, the rate under the Act or DTAA, whichever is more beneficial to the assessee, applies (Section 90). Plus surcharge and cess on above rates.

Key Due Dates

Date	Description
July 31	ITR - Individual/HUF (non-audit)
October 31	ITR - Companies & audit cases
November 30	ITR - Transfer Pricing cases
March 31	Belated/Revised return deadline
June 15 / Sep 15 / Dec 15 / Mar 15	Advance tax installments (non-44AD)
7th of following month	TDS deposit (non-government)
30th April	TDS deposit for March (non-government)
May 31, July 31, Oct 31, Jan 31	Quarterly TDS/TCS returns

Key Penalties & Interest

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234B	Default in advance tax	1% per month on shortfall
234C	Deferment of advance tax	1% per month on shortfall per quarter
234F	Late filing fee	Rs 5,000 (Rs 1,000 if income \leq Rs 5 Lakh)
270A	Under-reporting of income	50% of tax on under-reported income
270A	Misreporting of income	200% of tax on misreported income
271B	Failure to get books audited	0.5% of turnover or Rs 1.5 Lakh (whichever is lower)

Frequently Asked Questions

What is the MAT rate for AY 2026-27? ^

MAT under Section 115JB is **15% of book profit** (plus surcharge and cess). Companies opting for Section 115BAA or 115BAB are exempt from MAT.

What is the LTCG tax rate on listed equity shares? v

What is the corporate tax rate under Section 115BAA? v

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