

RATE OF TAXES – CAPITAL GAINS

Sr No.	Capital Asset being bonds / debentures	Period of Holding		Type of Capital Asset	Rate Applicable	
		Old provisions i.e. before July 23, 2024	New provisions i.e. after July 23, 2024		Old provisions i.e. before July 23, 2024	New provisions i.e. after July 23, 2024
1	Listed Bonds and Debentures	> 12 months	> 12 months	LTCG	10% (without indexation) 20% (No Indexation)	12.5% (without indexation)
		<= 12 months	<= 12 months	STCG	Applicable Rate	Applicable Rate
2	Listed Capital Indexed Bonds and Sovereign Gold Bonds/ zero coupon bonds	> 12 months	> 12 months	LTCG	10% (without indexation) 20% (with Indexation)	12.5% (without indexation)
		<= 12 months	<= 12 months	STCG	Applicable Rate	Applicable Rate
3	Unlisted Bonds and Debenture	> 36 months	>24 Months	Always STCG	20% (No Indexation)	Applicable Rate
		<= 36 months	<= 24 Months		Applicable Rate	Applicable Rate
4	Unlisted Capital Indexed Bonds	> 36 months	> 24 months	LTCG	20% (with indexation)	12.5% (without indexation)
		<= 36 months	<= 24 months	STCG	Applicable Rate	Applicable Rate
5	Zero Coupon Bonds	> 12 months	> 12 months	LTCG	10% (without indexation) 20% (with Indexation)	12.5% (without indexation)
		<= 12 months	<= 12 months	STCG	Applicable Rate	Applicable Rate

RATE OF TAXES – CAPITAL GAINS

Sr No.	Capital Asset being units of mutual funds	Period of Holding		Type of Capital Asset	Rate Applicable	
		Old provisions i.e. before July 23, 2024	New provisions i.e. after July 23, 2024		Old provisions i.e. before July 23, 2024	New provisions i.e. after July 23, 2024
1	Listed Equity Funds ($\geq 65\%$) and Listed Equity Fund of Funds ($\geq 90\%$) Fund and Equity Shares (STT Paid)	> 12 months	> 12 months	LTCG	10%	12.5% (with 2018 indexation)
		≤ 12 months	≤ 12 months	STCG	15%	20%
2	Listed Debt Funds ($\leq 35\%$ in equity shares)	> 36 months	> 12 months	Always STCG	Applicable Rate	Applicable Rate
		≤ 36 months	≤ 12 months	Always STCG	Applicable Rate	Applicable Rate
3	Listed Gold ETF or Gold Fund/ other commodity funds (sold before April 1, 2025)	> 36 months	> 12 months	Always STCG	Applicable Rate as Short-term	Applicable Rate as Short term
		≤ 36 months	≤ 12 months	Always STCG		

RATE OF TAXES – CAPITAL GAINS

Sr No.	Capital Asset being units of REITs InVits	Period of Holding		Type of Capital Asset	Rate Applicable	
		Old provisions i.e. before July 23, 2024	New provisions i.e. after July 23, 2024		Old provisions i.e. before July 23, 2024	New provisions i.e. after July 23, 2024
1	Listed units of Business Trust (Invits and REITS)	> 36 months	> 12 months	LTCG	10% (with 2018 indexation)	12.5% (with 2018 indexation)
		<= 36 months	<= 12 months	STCG	15%	20%

RATE OF TAXES – CAPITAL GAINS

Sr No.	Capital Asset being shares	Period of Holding		Type of Capital Asset	Rate Applicable	
		Old provisions i.e. before July 23, 2024	New provisions i.e. after July 23, 2024		Old provisions i.e. before July 23, 2024	New provisions i.e. after July 23, 2024
1	Listed equity Shares (where STT is paid)	> 12 months	> 12 months	LTCG	10%	12.5% (indexation till 2018)
		<= 12 months	<= 12 months	STCG	15%	20%
2	Listed equity Shares (where STT is not paid)	> 12 months	> 12 months	LTCG	20% (with indexation) 10% (without indexation)	12.5% (without indexation)
		<= 12 months	<= 12 months	STCG	Applicable Rate	Applicable Rate
3	Listed Preference Shares	> 12 months	> 12 months	LTCG	20% (with Indexation) 10% (without indexation)	12.5% (without indexation)
		<= 12 months	<= 12 months	STCG	Applicable Rate	Applicable Rate
4	Unlisted Preference Shares	> 24 months	> 24 months	LTCG	20% (with indexation) [For NR 10% (without indexation)]	12.5% (without indexation) [For NR currency indexation continues]
		<= 24 months	<= 24 months	STCG	Applicable Rate	Applicable Rate
5	Unlisted equity Shares	> 24 months	> 24 months	LTCG	20% (with indexation) [For NR 10% (without indexation)]	12.5% (without indexation) [For NR currency indexation continues]
		<= 24 months	<= 24 months	STCG	Applicable Rate	Applicable Rate

RATE OF TAXES – CAPITAL GAINS

Sr No.	Other Capital Asset	Period of Holding		Type of Capital Asset	Rate Applicable	
		Old provisions i.e. before July 23, 2024	New provisions i.e. after July 23, 2024		Old provisions i.e. before July 23, 2024	New provisions i.e. after July 23, 2024
1	Immovable Properties*	> 24 months	> 24 months	LTCG	20% (with indexation)	12.5% (without indexation)
		<= 24 months	<= 24 months	STCG	Applicable Rate	Applicable Rate
2	Physical Gold	> 36 months	> 24 months	LTCG	20% (with indexation)	12.5% (without indexation)
		<= 36 months	<= 24 months	STCG	Applicable Rate	Applicable Rate

*20% (with indexation benefit) for land or buildings or both available if acquired before 23 July 2024 and is beneficial (extended only to Individual and HUF)