

NOTICES

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| Notice No. | 20240916-61 | Notice Date | 16 Sep 2024 |
| Category | Others | Segment | General |
| Subject | Changes in Securities Transaction Tax rate STT with effect from October 1 2024 | | |
| Attachments | STT rate change circular.pdf | | |

Content

Further to Exchange Notice No 20240429-7 dated April 29, 2024, we would like to inform you that as per the Finance (No. 2) Act, 2024, there have been following amendments in Securities Transaction Tax (STT) rates with effect from 01st October, 2024:

- (a) Sale of an option in securities - 0.10% (upto 30th September 2024 - 0.0625%) and
- (b) Sale of a futures in securities - 0.02% (upto 30th September 2024 – 0.0125%)

Accordingly, the revised STT rates for taxable securities transactions as amended by Finance Act (No. 2) 2024 is given below:

| S r No. | Taxable Securities Transactions | Effective till 30 th Sept 2024 | Effective from 01 st Oct 2024 | Payable by |
|---------|--|---|--|------------|
| 1. | Purchase of an equity share in a company, where – (a) the transaction of such purchase is entered into in a recognised stock exchange; and (b) the contract for the purchase of such share is settled by the actual delivery or transfer of such share. | 0.1% | 0.1% | Purchaser |
| 1.A | Purchase of a unit of an equity oriented fund, where - (a) the transaction of such purchase is entered into in a recognised stock exchange; and (b) the contract for the purchase of such unit is settled by the actual delivery or transfer of such unit. | NIL | NIL | - |
| 2. | Sale of an equity share in a company, where - (a) the transaction of such sale is entered into in recognised stock exchange; and (b) the contract for the sale of such share is settled by the actual delivery or transfer of such share. | 0.1% | 0.1% | Seller |
| 2A. | Sale of a unit of an equity oriented fund, where - (a) the transaction of such sale is entered into in a recognised stock exchange; and (b) the contract for the sale of such unit is settled by the actual delivery or transfer of such unit. | 0.001% | 0.001% | Seller |
| 3. | Sale of an equity share in a company or a unit of an equity-oriented fund, where -- (a) the transaction of such sale is entered into in a recognised stock exchange; and (b) the contract for the sale of such share or unit is settled otherwise than by the actual delivery or transfer of such share or unit. | 0.025% | 0.025% | Seller |
| 4. | (a) Sale of an option in securities. | 0.0625% | 0.1% | Seller |
| | (b) Sale of an option in securities where option is exercised. | 0.125% | 0.125% | Purchaser |
| | (c) Sale of a futures in securities. | 0.0125% | 0.02% | Seller |

For further clarifications on the subject matter, you may kindly contact the following officials:

| Contact Person | Contact No |
|--------------------|--------------|
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