

RATES OF SECURITIES TRANSACTION TAX (STT)

Sr. No.	Taxable Securities Transactions	w.e.f. 1-6-06	Payable by
1	Purchase of an equity share in a company or a unit of an equity oriented fund, where – a) the transaction of such purchase is entered into in a recognized stock exchange; and b) the contract for the purchase of such share or unit is settled by the actual delivery or transfer of such share or unit.	0.125%	Purchaser
2	Sale of an equity share in a company or a unit of an equity oriented fund, where – a) the transaction of such purchase is entered into in a recognized stock exchange; and b) the contract for the purchase of such share or unit is settled by the actual delivery or transfer of such share or unit.	0.125%	Seller
3	Sale of an equity share in a company or a unit of an equity oriented fund, where – a) the transaction of such purchase is entered into in a recognized stock exchange; and b) the contract for the purchase of such share or unit is settled otherwise than by the actual delivery or transfer of such share or unit.	0.025%	Seller
4*	Sale of a derivative, where the transaction of such sale is entered into in a recognized stock exchange.	0.017%	Seller
5	Sale of a unit of an equity oriented fund to the Mutual Fund.	0.25%	Seller

*Note: W.e.f 1st June, 2008 Serial No. 4 and the entries against Sr. No. 4 shall be substituted as follows:

Sr. No.	Taxable Securities Transactions	Rate	Payable by
4	(a) Sale of an option (b) Sale of an option in securities where option is exercised (c) Sale of a futures in securities	0.017% on option premium 0.125% on the settlement price 0.017%	Seller Purchaser Seller

RATES OF COMMODITIES TRANSACTION TAX (CTT)

<i>Sr. No.</i>	<i>Taxable Securities Transactions</i>	<i>Rate</i>	<i>Payable by</i>
1	Sale of an option in goods or an option in commodity derivative	0.017% on option premium	Seller
2	Sale of an option in securities where option is exercised	0.125% on the settlement price of the option	Purchaser
3	Sale of a futures in securities	0.017% of the price at which the commodity derivative is sold	Seller