

### Capital Gains for Resident Individual & HUF – F.Y. 2014-15

Nature of Asset	Holding Period	Date of Sale	Whether STT Paid	Long Term/ Short Term	Whether Eligible for Concessional Rate of 10%	Whether Indexation Permitted	Whether Exempt	Remark
Listed Equity Shares	Less than 12 months	Prior to 10-07-2014	Yes	Short Term	Not Applicable	Not Applicable	No	Taxable at 15%
Listed Equity Shares	More than 12 months	Prior to 10-07-2014	Yes	Long Term	Yes – Condition redundant since exempt	Yes –Condition redundant since exempt	Yes	Exempt u/s 10(38)
Listed Equity Shares	Less than 12 months	After 10-07-2014	Yes	Short Term	Not Applicable	Not Applicable	No	Taxable at 15%
Listed Equity Shares	More Than 12 months	After 10-07-2014	Yes	Long Term	Yes – Condition redundant since exempt	Yes –Condition redundant since exempt	Yes	Exempt u/s 10(38)
Equity Oriented MF	Less than 12 months	Prior to 10-07-2014	Yes	Short Term	No	No	No	Taxable at 15%
Equity Oriented MF	More than 12 months	Prior to 10-07-2014	Yes	Long Term	No	No	Yes	Exempt u/s 10(38)
Equity Oriented MF	Less than 12 months	After 10-07-2014	Yes	Short Term	No	No	No	Taxable at 15%
Equity Oriented MF	More Than 12 months	After 10-07-2014	Yes	Long Term	No	No	Yes	Exempt u/s 10(38)
Unlisted Shares	Less than 12 months	Prior to 10-07-2014	Not Applicable	Short Term	No	No	No	Taxable at Slab Rates
Unlisted Shares	More than 12 months	Prior to 10-07-2014	Not Applicable	Long Term	No	Yes	No	20% with indexation
Unlisted Shares	Less than 36 months	After 10-07-2014	Not Applicable	Short Term	No	No	No	Taxable at Slab Rates
Unlisted Shares	More Than 36 months	After 10-07-2014	Not Applicable	Long Term	No	Yes	No	20% with indexation
Debt Oriented MF	Less than 12 months	Prior to 10-07-2014	Not Applicable	Short Term	No	No	No	Taxable at Slab Rates
Debt Oriented MF	More than 12 months	Prior to 10-07-2014	Not Applicable	Long Term	Yes	Yes	No	10% / 20% with indexation
Debt Oriented MF	Less than 36 months	After 10-07-2014	Not Applicable	Short Term	No	No	No	Taxable at Slab Rates
Debt Oriented MF <sup>1</sup>	More Than 36 months	After 10-07-2014	Not Applicable	Long Term	No	Yes	No	20% with indexation