

# Amendment in Capital Gain

## Listed Assets

Type of asset	Period of holding	Change in period of Holding	STCG		LTCG	
			Current	Proposed	Current	Proposed
STT paid equity shares, units of Equity Oriented Mutual Fund	12 Months	No	15%	20%	10% (without indexation) (Exemption on gains <u>Upto</u> INR 1 Lakh)	12.5% (without indexation) (Exemption on gains <u>upto</u> INR 1.25 Lakh)
Listed Bonds	12 Months	No	Slab Rate	20%	10%	12.5%
REITs/ <u>InVITs</u>	12 Months	Earlier 36 Months	15%	20%	10%	12.5%
Debt & Non Equity MFs	NA	No	Slab Rate	Slab Rate	Slab Rate	Slab Rate