

# Amendment in Capital Gain

## Unlisted Assets

Type of asset	Period of holding	Change in period of Holding	STCG		LTCG	
			Current	Proposed	Current	Proposed
Real Estate (Physical)	24 Months	No	Slab Rate	Slab Rate	20% (with indexation)	12.5% (without indexation)
Bonds (Unlisted)	24 Months	Yes	Slab Rate	Slab Rate	Slab Rate	Slab Rate
Physical Gold	24 Months	Yes, Earlier 36 Months	Slab Rate	Slab Rate	20% (with indexation)	12.5% (without indexation)
Unlisted Equity Shares	24 Months	No	Slab Rate	Slab Rate	20% (with indexation)	12.5% (without indexation)