

Uniform stamp duty applicable from July 1, 2020

Stamp duty will be charged uniformly irrespective of the state of residence effective from July 1st, 2020 via MINISTRY OF FINANCE (Department of Revenue) NOTIFICATION New Delhi, the 30th March, 2020. The applicable rates for stamp duty are as below:

Type of trade	New stamp duty rate
Delivery equity trades	0.015% or Rs 1500 per crore on buy-side
Intraday equity trades	0.003% or Rs 300 per crore on buy-side
Futures (equity and commodity)	0.002% or Rs 200 per crore on buy-side
Options (equity and commodity)	0.003% or Rs 300 per crore on buy-side
Currency	0.0001% or Rs 10 per crore on buy-side
Bonds	0.0001% or Rs 10 per crore on buy-side
Mutual funds	0.005% or Rs 500 per crore on buy-side

टिप्पण: मूल नियम भारत के राजपत्र असाधारण भाग II खंड 3, उपखंड (i) में संख्या सा.का.नि. 901 (अ) तारीख 10 दिसंबर, 2019 द्वारा प्रकाशित किए गए थे और प्रथम संशोधन भारत के राजपत्र असाधारण भाग II खंड 3, उपखंड (i) में तारीख 8 जनवरी, 2020 की अधिसूचना सं. सा.का.नि. 19(अ) के तहत प्रकाशित किया गया था।

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 30th March, 2020

G.S.R. 226(E).—In exercise of the powers conferred by section 73A of the Indian Stamp Act, 1899 (2 of 1899), the Central Government hereby makes the following rules to further amend the Indian Stamp (Collection of Stamp-Duty through Stock Exchanges, Clearing Corporations and Depositories) Rules, 2019, namely:-

- (1) These rules may be called as the Indian Stamp (Collection of Stamp-Duty through Stock Exchanges, Clearing Corporations and Depositories) (Second Amendment) Rules, 2020.
- (2) They shall come into force on the date of their publication in the Official Gazette.
- (2) In the Indian Stamp (Collection of Stamp-Duty through Stock Exchanges, Clearing Corporations and Depositories) Rules, 2019, as amended by the Indian Stamp (Collection of Stamp-Duty through Stock Exchanges, Clearing Corporations and Depositories) (Amendment) Rules, 2020, in rule (1), in sub-rule (2), for the words and figures “1st day of April 2020” the words, figures and letters “1st day of July 2020” shall be substituted.

[F. No. S.33013/3/2019 ST-I, DOR]

RITVIK PANDEY, Jt. Secy.