

# MF TAXATION FOR RESIDENTS / NON-RESIDENTS

## Capital Gain Taxation

*Applicable to both Resident Individuals & NRIs*

Category	Period for qualifying long-term	Tax Rates from FY 2023-24	
		STCG Tax Rate	LTCG Tax Rate
Equity Mutual Fund (Equity% > 65%)	12 Months.	15%	10%
Arbitrage Funds	12 Months.	15%	10%
Aggressive Hybrid Mutual Fund. (Equity% > 65%)	12 Months.	15%	10%
Balanced Hybrid. (Equity% < 65% > 35%)	36 Months.	As per tax slab.	20% with indexation
Conservative Hybrid. (Equity% < 35%)	Deemed to be short-term.	As per tax slab.	
Fund of Funds (FoF)	Deemed to be short-term.	As per tax slab.	
Debt Mutual Fund	Deemed to be short-term.	As per tax slab.	
Gold & Other Commodity Funds	Deemed to be short-term.	As per tax slab.	
International Funds	Deemed to be short-term.	As per tax slab.	
Any other Funds (Domestic Equity < 35%)	Deemed to be short-term.	As per tax slab.	

