

Department: Finance & Accounts	Segment: All
Circular No: MSE/F&A/18818/2026	Date: March 31, 2026

Subject: Changes in relation to rates of Securities Transaction Tax (STT)

To All Members,

This has reference to The Finance Act, 2026, which received the Presidential assent on March 30, 2026, with respect to the revision in rate of levy of STT with effect from 1st day of April 2026 as under:

- (a) Sale of an option in securities has been revised to 0.15% (up to March 31, 2026 – 0.10%);
- (b) Sale of an option in securities, where option is exercised, has been revised to 0.15% (up to March 31, 2026 – 0.125%); and
- (c) Sale of a futures in securities has been revised to 0.05% (upto March 31, 2026 – 0.02%).

Accordingly, STT on the following transactions executed on the Exchange on or after April 1, 2026, shall be charged at the rates indicated below: -

Sr. No.	Taxable securities transaction	STT Rates upto March 31, 2026	STT Rates w.e.f. April 1, 2026	Payable by
1.	Purchase of an equity share in a company or a unit of a business trust, where: a) the transaction of such purchase is entered into in a recognized stock exchange; and b) the contract for the purchase of such share or unit is settled by the actual delivery or transfer of such share or unit	0.10%	0.10% (No Change)	Purchaser (No Change)
2.	Sale of an equity share in a company or a unit of a business trust, where – a) the transaction of such sale is entered into in a recognized stock exchange; and b) the contract for the sale of such share or unit is settled by the actual delivery or transfer of such share or unit.	0.10%	0.10% (No Change)	Seller (No Change)
2A.	Sale of a unit of an equity-oriented fund, where: a) the transaction of such sale is entered into in a recognized stock exchange; and b) the contract for the sale of such unit is settled by the actual delivery or transfer of such unit.	0.001%	0.001% (No Change)	Seller (No Change)

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Sr. No.	Taxable securities transaction	STT Rates upto March 31, 2026	STT Rates w.e.f. April 1, 2026	Payable by
3.	Sale of an equity share in a company or a unit of an equity-oriented fund or a unit of a business trust, where: a) the transaction of such sale is entered into in a recognized stock exchange; and b) the contract for the sale of such share or unit is settled otherwise than by the actual delivery or transfer of such share or unit	0.025%	0.025% (No Change)	Seller (No Change)
4.	a) Sale of an option in securities b) Sale of an option in securities where option is exercised c) Sale of a futures in securities	0.10% 0.125% 0.02%	0.15% 0.15% 0.05%	Seller (No Change) Purchaser (No Change) Seller (No Change)

It may please be noted that this is for the information and due compliance by the trading members and for onward transmission to the constituents.

For clarifications, members may contact the Customer Service Desk at (022) 6112 9010 or send an email at customerservice@msei.in.

**For and on behalf of
Metropolitan Stock Exchange of India Limited**

**Gulshan Kataria
Vice President – Finance & Accounts**

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