



Department: Finance & Accounts	Segment: All
Circular No: MSE/F&A/16075/2024	Date: October 01, 2024

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

To,
All the Trading Members of the Exchange

This has reference to the Finance Act, 2024 (No. 2 of 2024), which received the Presidential assent on August 16, 2024, with respect to the revision in rate of levy of STT with effect from 1st day of October 2024 as under:

- (a) Sale of an option in securities has been revised to 0.10% (up to September 30, 2024 – 0.0625%) and
- (b) Sale of a futures in securities has been revised to 0.02% (up to September 30, 2024 – 0.0125%)

Accordingly, STT on the transactions executed on the Exchange on or after October 1, 2024, shall be charged at the rates indicated below: -

Sr. No.	Taxable securities transaction	STT Rates w.e.f. October 1, 2024	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	0.1 per cent (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 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	0.1 per cent (No Change)	Seller (No Change)

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Sr. No.	Taxable securities transaction	STT Rates w.e.f. October 1, 2024	Payable by
2A	Sale of a unit of an equity-oriented fund, where: (a) the transaction of such sale is entered into in 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 per cent (No Change)	Seller (No Change)
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 per cent (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 per cent 0.125 per cent (No Change) 0.02 per cent	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 any clarifications, contact customer service on 022-61129010 or send email to customerservice@msei.in.

For and on behalf of
Metropolitan Stock Exchange of India Limited

Ashok Chandaria
Asst. Vice President – Finance and Accounts

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