NSE

Circular

National Stock Exchange Of India Limited

Department: FINANCE & ACCOUNTS

Download Ref No: NSE/FATAX/46428 Date: November 24, 2020

Circular Ref. No: 4/2020

To,

All the Members of the Exchange

Sub: Applicability of Commodities Transaction Tax ('CTT') on Futures contracts on underlying Crude Degummed Soybean Oil in Commodity Derivatives Segment

This is with reference to the Exchange Circular download reference No. NSE/COM/46294 dated November 6, 2020 regarding the trading of Futures contracts on underlying Crude Degummed Soybean Oil in Commodity Derivatives segment with effect from December 1, 2020.

In this regard, the trading members may kindly note that the trading in Futures contracts on underlying Crude Degummed Soybean Oil on the Exchange shall be chargeable to CTT at the rate specified in SI. no. 1 of the CTT table provided under Section 117 of Chapter VII of Finance Act, 2013.

The rate is provided hereunder:-

SI. No.	Taxable commodities transaction	Rate	Payable by	Value of taxable commodities transaction
(1)	(2)	(3)	(4)	(5)
1.	Sale of a commodity derivative	0.01 per cent	Seller	Trade Price

This is for the information and due compliance of the Members and also for onward transmission to the constituents.

In case of any clarifications you may write / contact the undersigned or Ms. Swati Murkya/ Mr. Yogesh Mohite on taxation@nse.co.in or 022-26598100 Ext.23082/23083.

For and on behalf of
National Stock Exchange of India Limited

Premal Shah
Associate Vice President