

National Stock Exchange Of India Limited
Department: FINANCE & ACCOUNTS

Download Ref No: NSE/FATAX/73524

Date: March 31, 2026

Circular Ref. No: 02/2026

To,
All the Members of the Exchange

Sub: Changes in relation to rates of Securities Transaction Tax

This has reference to Exchange earlier circulars w.r.t Securities Transaction Tax (STT) viz; (a) Circular Ref. No. 2/2016, download Ref. No. NSE/FATAX/32385 dated May 16, 2016, (b) Circular Ref. No. 2/2018, download Ref. No. NSE/FATAX/38737 dated August 30, 2018, (c) Circular Ref. No. 1/2019, download Ref. No. NSE/FATAX/41263 dated June 7, 2019, (d) Circular Ref. No. 2/2019, download Ref. No. NSE/FATAX/41919 dated August 20, 2019 (e) Circular Ref. No. 1/2020, download Ref. No. NSE/FATAX/43604 dated February 19, 2020 (f) Circular Ref. No. 2/2023, download Ref. No. NSE/FATAX/56235 dated April 1, 2023 and (g) Circular Ref. No: 2 /2024, download Ref No: NSE/FATAX/63809 dated September 9, 2024. In continuation to the above, we would like to inform that The Finance Act, 2026, which received the Presidential assent on March 30, 2026, has revised the following rates 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% (upto March 31, 2026 – 0.10%);*
- (b) *Sale of an option in securities, where option is exercised, has been revised to 0.15% (upto 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 in Column C below:-

Sr. No.	Taxable securities transaction	Rate w.e.f April 1, 2026	Rate upto March 31, 2026	Payable by
A	B	C	D	E
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)	0.1 per cent	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 unrecognized 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)	0.1 per cent	Seller (No Change)

Sr. No.	Taxable securities transaction	Rate w.e.f April 1, 2026	Rate upto March 31, 2026	Payable by
2A	Sale of a unit of an equity oriented fund, where- (a) the transaction of such sale is entered into unrecognized 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)	0.001 per cent	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 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)	0.025 per cent	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	0.15 per cent 0.15 per cent 0.05 per cent	0.10 per cent 0.125 per cent 0.02 per cent	Seller (No Change) Purchaser (No Change) Seller (No Change)

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

In case of any clarifications, you may write / contact Mr. Kunal Mehta or Mrs. Bhoomi Chitalia on taxation@nse.co.in or at 022-26598140 / 022-26598100 Ext. 23059 / Extn. 22586.

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

**Premal Shah
Vice President**