

RESIDENT INDIVIDUALS				
	Liquid & Floater Short Term	Debt (including FMP's) + FOF	Equity Schemes + Kotak Sensex ETF+ Kotak PSU Bank ETF	Kotak Gold ETF
Short Term Capital Gains* (Investment holding period <= 12 Months)	Rates as otherwise applicable to the investor	Rates as otherwise applicable to the investor	15%	Rates as otherwise applicable to the investor
Long Term Capital Gains* (Investment holding period > 12 Months)	10% without indexation benefit or 20% with indexation benefit.	10% without indexation benefit or 20% with indexation benefit.	NIL	10% without indexation benefit or 20% with indexation benefit.

NON - RESIDENT INDIVIDUALS				
	Liquid & Floater Short Term	Debt (including FMP's) + FOF	Equity Schemes + Kotak Sensex ETF+ Kotak PSU Bank ETF	Kotak Gold ETF
TDS Rates on Short Term Capital Gain * (excluding Surcharge & Education Cess)	30%	30%	15%	30%
TDS Rates on Short Term Capital Gain (including Surcharge @ 10% & Education Cess @ 3%)	33.99%	33.99%	16.99%	33.99%
TDS Rates on Long Term Capital Gain * (excluding Surcharge & Education Cess)	20%	20%	NIL	20%
TDS Rates on Long Term Capital Gain (including Surcharge @ 10% & Education Cess @ 3%)	22.66%	22.66%	NIL	22.66%

***Rate excludes Surcharge and Education Cess.**
Surcharge : In case of Individuals / HUFs / AOPs / BOIs, where income exceeds Rs. 10 Lacs, Surcharge is payable @ 10% of the Tax Amount.
 In the case of Firm, Artificial Juridical Person & Domestic Company 10% of the tax amount.
 In case of other than Domestic Company (i.e Foreign company) Surcharge is @ 2.5% of the Tax amount.
Education Cess : To be computed at @ 3% on the tax payable plus surcharge

DIVIDEND DETAILS				
	Liquid & Floater Short Term	Debt (including FMP's) + FOF	Equity Schemes + Kotak Sensex ETF+ Kotak PSU Bank ETF	Kotak Gold ETF
Dividend Income	Tax Free in the hands of investor			
Dividend Distribution Tax (excluding Surcharge & Education Cess)	Individuals & HUFs - 25% Others - 25%	Individuals & HUFs - 12.50% Others - 20%	NIL	Individuals & HUFs - 12.50% Others - 20%
Dividend Distribution Tax (Including Surcharge @ 10% & Education Cess @ 3%)	Individuals & HUFs - 28.325% Others - 28.325%	Individuals & HUFs - 14.1625% Others - 22.66%	NIL	Individuals & HUFs - 14.1625% Others - 22.66%

SECURITIES TRANSACTION TAX				
	Liquid & Floater Short Term	Debt (including FMP's) + FOF	Equity Schemes + Kotak Sensex ETF+ Kotak PSU Bank ETF	Kotak Gold ETF
Securities Transaction Tax	NIL	NIL	0.25% of Redemption Value	NIL

WEALTH TAX				
Mutual Fund units are exempt from Wealth Tax				