ICICI PRUDENTIAL MUTUAL FUND

SNAPSHOT OF MUTUAL FUNDS TAXATION

2026-27

The rates are applicable for the Financial Year 2026-27 as per Finance Act, 2026

Sr No.	Asset Class	Period of Holding	Long-Term	Short-Term
01	Equity Listed & Equity Oriented MF (>=65% Equity)*	> 12 Months	12.50%	20%
02	Specified MF/Debt Oriented MF (>65% Debt and Money Market Instruments)			
	(i) Purchased prior to 01 April 2023	> 12 Months^ / >24 Months	12.50%	Slab Rate
	(ii) Purchased after 01 April 2023#	NA	NA	Slab Rate
03	Other MFs			
	3A. Hybrid MFs			
	Hybrid MFs with >=65% Equity*	> 12 Months	12.50%	20%
	Hybrid MFs with >65% Debt			
	(i) Purchased prior to 01 April 2023	> 12 Months^ / >24 Months	12.50%	Slab Rate
	(ii) Purchased on or after 01 April 2023#	NA	NA	Slab Rate
	Hybrid MF with > 35% Non-Debt & <65% Equity	>12 Months ^ / > 24 Months	12.50%	Slab Rate
	3B. FOFs			
	Underlying MFs < 65% Debt	>24 Months	12.50%	Slab Rate
	Underlying MFs >= 65% Debt			
	(i) Purchased prior to 01 April 2023	>24 Months	12.50%	Slab Rate
	(ii) Purchased after 01 April 2023#	NA	NA	Slab Rate
	Underlying ETFs >=90% Equity (Domestic)*	>12 Months	12.50%	20%
	Underlying MFs/ETFs of Silver, Gold or International	>24 Months	12.50%	Slab Rate
04	Gold ETF, Silver ETF & International ETF (except Debt ETF)	>12 Months	12.50%	Slab Rate

*Annual LTCG exemption of 1.25 Lakhs available for equity & equity oriented funds

#As per section 76(5)(b) of the Income-tax Act, 2025 ('the Act'), Specified Mutual Fund means Mutual Fund by whatever name called, which invests more than 65% of its total proceeds in debt and money market instruments or a fund which invests 65% or more of its total proceeds in units of such Mutual Fund.

For this purpose "debt and money market instruments" shall include any securities, by whatever name called, classified or regulated as debt and money market instruments by the SEBI.

^ In case of Listed mutual funds

Note :
Investors should consult their tax advisers before making any decision