ICICI PRUDENTIAL MUTUAL FUND

SNAPSHOT OF MUTUAL FUNDS TAXATION

2025-26

The rates are applicable for the Financial Year 2025-26 as per Finance Act, 2025

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 on or 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	> 12 Months^ / >24 Months	12.50%	Slab Rate
	Underlying MFs >= 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
	Underlying ETFs >=90% Equity (Domestic)	>12 Months	12.50%	20%
	Underlying MFs/ETFs of Silver, Gold or International	> 12 Months^ / >24 Months	12.50%	Slab Rate
04	Gold ETF, Silver ETF & International ETF (except Debt ETF)	>12 Months	12.50%	Slab Rate

No indexation benefit available on any capital gains

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

^ In case of Listed mutual funds

#As per section 50AA of the Act, any gains on transfer of units of specified mutual fund acquired on or after 01 April 2023 shall be deemed to be the capital gains arising from the transfer of a short term capital assets.

Further, as per explanation 2 to section 50AA of the Act, Specified Mutual Fund means -

(a) a Mutual Fund by whatever name called, which invests more than sixty-five per cent of its total proceeds in debt and money market instruments; or

(b) a fund which invests sixty-five per cent or more of its total proceeds in units of a fund referred to in sub-clause (a):

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.