

Income Tax Rates

For Individuals, HUF, AOP, BOI



Assessment Year	Rate	General	Women	Senior Citizen
2011-12	Nil	Upto 160000	Upto 190000	Upto 240000
	10%	160001 to 500000	190001 to 500000	240001 to 500000
	20%	500001 to 800000	500001 to 800000	500001 to 800000
	30%	Above 800000	Above 800000	Above 800000
Cess @3%				
2010-11	NIL	Upto 160000	Upto 190000	Upto 240000
	10%	160001 to 300000	190001 to 300000	240001 to 300000
	20%	300001 to 500000	300001 to 500000	300001 to 500000
	30%	Above 500000	Above 500000	Above 500000
Cess @3%				
2009-10	NIL	Upto 150000	Upto 180000	Upto 225000
	10%	150001 to 300000	180001 to 300000	225001 to 300000
	20%	300001 to 500000	300001 to 500000	300001 to 500000
	30%	Above 500000	Above 500000	Above 500000
Surcharge @ 10% for income exceeding 10 Lakh. Cess @ 3%				
2008-09	NIL	Upto 110000	Upto 145000	Upto 195000
	10%	110001 to 150000	145001 to 150000	--
	20%	150001 to 250000	150001 to 250000	195001 to 250000
	30%	Above 250000	Above 250000	Above 250000
Surcharge @ 10% for income exceeding 10 Lakh. Cess @ 3%				
2007-08 2006-07	NIL	Upto 100000	Upto 135000	Upto 185000
	10%	100001 to 150000	135001 to 150000	--
	20%	150001 to 250000	150001 to 250000	185001 to 250000
	30%	Above 250000	Above 250000	Above 250000
Surcharge @ 10% for income exceeding 10 Lakh. Cess @ 2%				

Income Tax Rates - Other than Individuals

Assessment Year 2011-12



Total Income	Rate of Income Tax (%)	Rate of MAT (%)	Rate of Dividend Distribution Tax (%)
Tax Rates for Domestic Companies			
Upto Rs. 1 crore	30.90	18.54	16.609
Exceeding Rs. 1 crore	33.22	19.93	16.609
Tax Rates for Foreign Companies			
Upto Rs. 1 crore	41.20	18.54	
Exceeding Rs. 1 crore	42.23	19.00	
Tax Rates for others			
Firms	30.90		
LLP	30.90		
Local authorities	30.90		

Securities Transaction Tax Rates

Assessment Year 2011-12

Transaction	Rates	Payable By
Purchase/Sale of equity shares, units of equity oriented mutual fund (delivery based)	0.125%	Purchaser / Seller
Sale of equity shares, units of equity oriented mutual fund (non-delivery based)	0.025%	Seller
Sale of an option in securities	0.017%	Seller
Sale of an option in securities, where option is exercised	0.125%	Purchaser
Sale of futures in securities	0.017%	Seller
Sale of unit of an equity oriented fund to the Mutual Fund	0.25%	Seller