PLATINUM SIF
by Mirae Asset Mutual Fund

Tax Reckoner FY 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 Oriented SIF (>=65% Equity)*	>12 Months	12.50%	20%
02	Non-Equity Oriented SIF (>65% Debt and Money Market Instruments)	NA	NA	Slab rate
03	Non-Equity Oriented SIF (upto 65% Debt and Money Market Instruments)	> 12 Months^ / >24 Months	12.50%	Slab rate

Taxation of Platinum SIF Strategies for FY 2026-27 is as follows:

Sr No.	Platinum SIF Strategies	Asset Class	Period of Holding	Long-Term	Short-Term
01	Platinum Hybrid Long-Short Fund	Equity Oriented SIF (>=65% Equity)*	>12 Months	12.50%	20%

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

As per section 76(5) (b) of the Income-tax Act, 2025 ('the Act'). Specified scheme means scheme 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 schemes.

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 schemes

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

Mirae Asset Mutual Fund: MF/055/07/03

Investments in Specialized Investment Fund involves relatively higher risk including potential loss of capital, liquidity risk and market volatility. Please read all investment strategy related documents carefully before making the investment decision.