

Capital Gain Bond (54EC)

54 EC Capital Gain Bonds provide capital gain tax exemption to the investors, under section 54EC of Income Tax Act 1961. The long-term capital gain arises from sale of immovable property can be saved by investing in these Bonds within 6 months of sale. The maximum limit for investing in 54EC bonds is Rs. 50,00,000 in a financial year, and offers 5.25% Interest which is payable annually. The Interest that is earned on these bonds is liable to Income Tax. These bonds come with zero risks of repayment and interest as they are guaranteed by Government of India. Your annual income from interest earned on these bonds is guaranteed by the Government of India.

Key features of Capital Gains Bonds:

Issue Details	On-going
Tenure	5 years
Rate of Interest	5.25% p.a. payable annually
Taxation	Interest is taxable although no TDS is deducted
Redemption	Automatic Redemption after 5 Years
Rating	AAA rated
Mode of Holding	Physical or Demat
Min Investment	2 Bonds (Rs. 20,000)
Max Investment	500 Bonds (Rs. 50,00,000 Lacs)

Capital Gains Bonds are issued by the below Corporations:

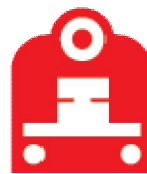
Bonds	Coupon	Rating	Tax Benefit	Tenure	Interest Date
Rural Electrification Corporation	5.25% p.a.	AAA	Taxable Bonds with benefits under Section 54 EC of Income Tax Act, 1961	5 Years	Annually on 30th June
Power Finance Corporation	5.25% p.a.	AAA		5 Years	Annually on 31st July
Indian Railways Finance Corporation	5.25% p.a.	AAA		5 Years	Annually on 15th October

Who Can Apply:

- ❖ Individuals, HUF,
- ❖ Partnership Firm, Insurance Companies, Companies & Body Corporates,
- ❖ Provident Funds, Superannuation Funds, Banks, Mutual Funds,
- ❖ Fis Foreign Institutional Investors (Subject to existing Regulations),
- ❖ NRIs Investing out of NRO A/c on Non-Repatriable basis & Co-operative Banks.

Application forms will be available on

<https://almondzfinancial.com/bond/54ec-capital-gain-bonds>



INDIAN RAILWAY FINANCE CORPORATION
(A Government of India Enterprise)