

Rules	Sub-rule	Clause	THE EIGHT SCHEDULE (See section 100B) NEW / inserted Omitted or deleted Substituted Gazette Finance Act, 2023
			RULES FOR THE COMPUTATION OF CAPITAL GAINS ON LISTED SECURITIES

4A			Computation, collection and payment of tax under section 4C.
			In addition to capital gains tax, NCCPL shall also compute and collect tax under section 4C at the rates specified in Division IIB of Part I of the First Schedule on the amount of capital gains computed under this Schedule in the manner specified in this Schedule and rules made thereunder.";