

Overview of holding periods of capital assets

<i>Nature of Security</i>	<i>Holding should be more than the following period to be treated as long term capital asset</i>	
	<i>Listed Securities</i>	<i>Unlisted Securities</i>
Equity Shares	12 months	24 months
Units of Equity Oriented Funds	12 months	12 months
Units of UTI	12 months	12 months
Units of Business Trust	36 months	36 months
Other Units	36 months	36 months
Preference Shares	12 months	24 months
Debentures	12 months	36 months
Government Securities	12 months	36 months
Zero coupon bonds	12 months	12 months
Other Bonds	12 months	36 months
Immovable property (Land and building both)	24 months	
Any other asset	36 months	