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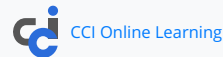
Dividend Distributed by Securitization Trust

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soumya d prabhu (ernakulam) 15 October 2019

Does the DDT provision applicable on dividend distributed by securitization trust ?



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Suresh Thiyagarajan (Student) 15 October 2019

1. If the same is covered u/s 115TA then tax will be payable by the Securitisation trust within 14 days from the date of distribution.
2. Yes, DDT @ 25% in case of income distributed to Individual or HUF
3. In other cases, it will be 30%.

Please correct me if the above solution has an alternative view.

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••• [soumya d prabhu](#) (ernakulam) [🕒 15 October 2019](#)

Sir,
Can we name it as DDT? Is that right? or else we can say that only Tax on such income?

••• [Kapadia Pravin](#) [🕒 16 October 2019](#)

Under 115TA ---

The regime provides that income distributed by the securitisation trust to its investors shall be subject to a levy of additional tax to be paid by the securitisation trust within 14 days of distribution of income.

The distribution tax shall be paid @ 25% if the distribution is made to an individual or a Hindu undivided family (HUF) and @ 30% if the distribution is to others.

Further, no distribution tax is to be levied if the distribution is made to an exempt entity.

Consequent to the levy of distribution tax, the income of the investor, received from the securitisation trust, is exempt under section 10(35A) of the Act and

the income of securitisation trust itself is exempt under section 10(23DA) of the Act.

We cannot call it DDT but it can be called additional tax

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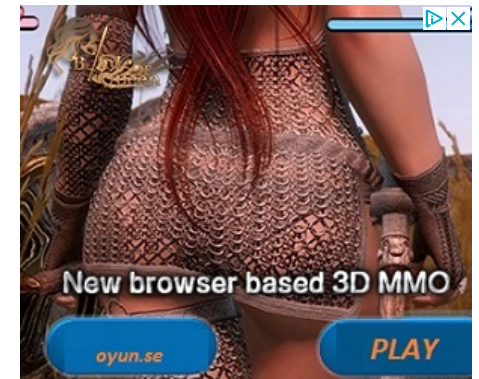
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