



Range of Surcharge Rate for Different Sources of Income for Individual

Source of Income		Old Tax Regime	New Tax Regime
Salary	Naveen Singh Bagga	10% to 37%	10% to 25%
House Property		10% to 37%	10% to 25%
Capital Gains			
STCG u/s 111A & 115AD	Naveen Singh Bagga	10% to 15%	10% to 15%
LTCG u/s 112 & 112A		10% to 15%	10% to 15%
Other Capital Gains Income		10% to 37%	10% to 25%
Profit or Gains from Business or Profession (PGBP)		10% to 37%	10% to 25%
Other Sources			
Dividend (other than chargeable to special rate u/s 115A, 115AB, 115AC, 115ACA, 115AD)	Naveen Singh Bagga	10% to 15%	10% to 15%
Other Income		10% to 37%	10% to 25%