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**NATIONAL COMMODITY & DERIVATIVES EXCHANGE LIMITED**

Circular to all the members of the Exchange

Circular No. : NCDEX/TRADING-053/2024

Date : December 10, 2024

Subject : Transaction Charges - Options on Guar Gum and Guar Seed Futures and Commodity Transaction Tax (CTT) applicability on Options on Guar Gum Futures

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This is with reference to circular no. NCDEX/TRADING-050/2024 dated November 25, 2024, wherein Launch of Options on Guar Gum Futures Contracts w.e.f. December 11, 2024 was communicated to all the members and the market participants. An additional reference is drawn from circular no. NCDEX/TRADING-028/2024 dated June 24, 2024, wherein Transaction Charges applicable on Options on Guar Seed Futures w.e.f. June 27, 2024 was communicated.

In terms of the Bye-law 3.2.h read with Regulation 6.2.1(e) of the Exchange Bye-Laws and Regulations, and in continuation to the Exchange Circular No. NCDEX/TRADING-042/2024 dated September 27, 2024, the members and the market participants are hereby informed that the transaction charges applicable on both – Options on Guar Seed Futures and Options on Guar Gum Futures Contracts will be at a flat rate of Rs. 30/ lakh of premium turnover value. These charges will be effective from December 11, 2024 for both Options on Guar Gum Futures and Options on Guar Seed Futures, until further notice from the Exchange.

The Exchange reserves the right, at any time, to amend the above structure either in part or in full after giving notice to its members.

Further, as per the Exchange circular no. NCDEX/OPTIONS-011/2018/085 dated April 02, 2018, CTT shall be applicable on the sale of Option on Guar Gum Futures contract as:

<b>Taxable Commodities Transactions</b>	<b>Value of taxable transaction</b>	<b>Rate (%)</b>	<b>Payable by</b>
Sale of Option on Guar Gum Futures contract	Option Premium	0.05	Seller
Sale of Option on Guar Gum Futures contract, where option is exercised	Settlement Price	0.0001	Purchaser

Members and the market participants are requested to note the above.

For and on behalf of  
**National Commodity & Derivatives Exchange Limited**

Arun Yadav  
Senior Vice President – Products

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For further information / clarifications, please contact

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