



**Invesco Asset Management (India) Pvt. Ltd.**

(CIN: U67190MH2005PTC153471)

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## **NOTICE CUM ADDENDUM**

### **APPLICABILITY OF STAMP DUTY ON MUTUAL FUND TRANSACTIONS**

NOTICE is hereby given to all the Investors / Unit Holders of all the Scheme(s) of Invesco Mutual Fund (**'the Fund'**) that, pursuant to Part I of Chapter IV of Notification dated February 21, 2019 issued by Legislative Department, Ministry of Law and Justice, Government of India on the Finance Act, 2019 read with subsequent Notification No. S.O. 1226 (E) and G.S.R. 226 (E) dated March 30, 2020 issued by Department of Revenue, Ministry of Finance, Government of India, a stamp duty @ 0.005% of the Transaction Value will be levied on applicable mutual fund transactions i.e. purchases (including switch-in, dividend reinvestment etc.) with effect from **July 1, 2020**. Accordingly, pursuant to levy of stamp duty, the number of units allotted on purchase, switch-in, installment of Systematic Investment Plan, Systematic Transfer Plan and reinvestment of dividend to the unitholders will be lower to that extent. The stamp duty will be arrived at using inclusive method of calculation. For applying stamp duty, Transaction Value will be calculated after deducting transaction charges and such other charges as may be applicable from time to time. The calculation of stamp duty is explained as follows:

If an investor subscribes units for Rs.1,00,000/- through a distributor and transaction charges payable to distributor are Rs.100/-, then stamp duty will be calculated as follows:

Transaction Value = Subscription Amount - Transaction Charges (i.e. 1,00,000-100) = 99,900/-

Stamp Duty = (Transaction Value / 100.005)\* 0.005  
= (99,900/100.005)\*0.005  
= 4.99

Accordingly, the amount of stamp duty of Rs.4.99 will be deducted from the transaction value and for the balance amount, units will be allotted at applicable NAV.

Pursuant to above changes, necessary changes will be carried out at relevant places in Scheme Information Documents (**'SIDs'**) and Key Information Memorandums (**'KIMs'**) of the Schemes of the Fund.

All other terms & conditions of the SIDs and KIMs of the Schemes of the Fund, as applicable, will remain unchanged.

This addendum forms an integral part of the SIDs and KIMs of the Schemes of the Fund as amended from time to time.

**For Invesco Asset Management (India) Pvt. Ltd.**  
**(Investment Manager for Invesco Mutual Fund)**

**Sd/-**

**Saurabh Nanavati**

**Chief Executive Officer**

**Date: June 30, 2020**

**Mutual Fund investments are subject to market risks, read all scheme related documents carefully.**