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## **Finance Bill, 2026: Clarification on Amendment related to 12% Surcharge for Promoters in Buyback:**



One of the amendments carried out through Government amendments to the Finance Bill, 2026 provides for a surcharge on additional income-tax payable by promoters on capital gains arising from buyback, in accordance with section 68 of the Companies Act, 2013.

2. The surcharge has been provided at the rate of 12%.

3. It is clarified that section 69 of the Income-tax Act, 2025 provides for tax rates only in respect of additional income tax on promoters in respect of capital gains on such buyback.

4. Therefore, the rate of 12% will apply only on additional income-tax to be paid by the promoters on aforesaid capital gains mentioned in section 69(2)(b).

5. In the case of non-promoters, surcharge as per normal provisions will apply, if applicable on such capital gains.

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